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Issued November 24, 1937

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING 1937 SUMMARIES OF PERFORMANCE AND APPLICATIONS FOR PAYMENT IN STATE APPLICATION FOR PAYMENT SECTIONS IN THE NORTH CENTRAL REGION

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Issued November 24, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
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GENERAL

The instructions contained herein shall be followed in Application for Payment Sections in State offices in the North Central Region, in handling Summaries of Performance, Applications for Payment, and related forms.

Members of the State committee and all persons working in the application for payment section in the State office should become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the 1937 Agricultural Conservation Program in the North Central Region. Deviation from these instructions will not be permitted. Any questions relative to the procedure to be followed in any case should be referred to the person in charge of the unit where the question arises and to the person in charge of the Application for Payment Section if the person in charge of such unit is unable to satisfactorily answer the question. If the question is not covered by the instructions contained herein, such question shall be referred to the Director of the North Central Division.

Summaries of performance and applications for payment shall be handled in every unit in the order of their receipt.

No changes or corrections shall be made on any form used in connection with the 1937 Agricultural Conservation Program unless such changes or corrections are specifically authorized by these instructions. In making any changes or corrections authorized by these instructions, draw a line through the incorrect entry in such a manner that the entry will remain legible and insert the correct entry in the nearest available space.

The following terms as used herein shall have the following meanings:

1. TRANSMITTAL means all summaries of performance or all applications for payment which are transmitted from the county office to the State office or from the State office to the county office at one time.

2. LOT means all summaries of performance, the work sheet numbers of which are listed on one sheet of NCR-119 or all applications for payment, the serial numbers of which are listed on one sheet of NCR-124.

3. LOT NUMBER means the number assigned to a lot. Such number shall be the same as the sheet number of NCR-119 for summaries of performance or the sheet number of NCR-124 for applications for payment.

4. WORK SHEET NUMBER means the township code and work sheet number assigned to a farm.

5. SUSPENDED CASE means any summary of performance or any application for payment which must be returned to the county office for correction or which cannot be approved without additional information.

6. NO PAYMENT CASE means any application for payment with respect to which the computed payment to the applicant is less than fifty cents ($0.50).

7. COTTON FARM means any farm in Area "B" or in Area "C" which has a cotton soil-depleting base or on which cotton is grown in 1937.

8. SHARE-RENTED COTTON FARM means any cotton farm which is share-rented or operated with the aid of sharecroppers.

9. SHARECROPPER FARM means any farm other than a cotton farm, which is operated with the aid of sharecroppers in 1937.

Forms used in connection with the 1937 Agricultural Conservation Program will be referred to in these instructions by form number rather than by title. The numbers and titles of forms to be used in the Application for Payment Section are as follows:

1. NCR-106 - Listing Sheet

2. NCR-114 - Summary of Performance

3. NCR-114 A - Supplement to Summary of Performance

4. NCR-114C - Supplement No. 2 to Summary of Performance

5. NCR-116 - Application for Payment for One Farm

6. NCR-117 - Application for Payment for More Than One Farm

7. NCR-117A - (Same as NCR-117)

8. NCR-117B - (Same as NCR-117)

9. NCR-118 - List of Persons Eligible to Execute an Application for Payment with Respect to Only One Farm

10. NCR-118A - List of Persons Eligible to Execute an Application for Payment with Respect to More Than One Farm

11. NCR-119 - Transmittal Sheet for Summaries of Performance

12. NCR-122 - Transmittal Sheet for Transmittal of Applications for Payment to County Office.

13. NCR-124 - Transmittal Sheet for Transmittal of Applications for Payment to State Office.

14. NCR-126 - Cerfification by County Committee of a Farm as a Diversion Farm Where the General Soil-Depleting Base Is Less Than 20 Acres and No Cotton or Final Tobacco Soil-Depleting Base Was Established.

15. RF-6 - Request for Application of Related Forms.

16. RF-101 - Record of Progress of Forms NCR-114.

17. RF-101A - Record of Progress of Applications for Payment.

18. RF-102 - Form Letter to Be Used in Connection with Indebtedness Cases.

19. RF-103 - Release of Lots and Suspended Cases.

20. RF-104 - Suspension Sheet.

21. RF-105 - Transmittal Correction Sheet.

22. RF-106 - Notice of Corrections to Be Initialed on Form NCR-116.

23. RF-107 - Notice of Corrections to Be Initialed on Form NCR-117.

24. ACP-22 - Schedule of Disbursements.

25. ACP-41C - Public Voucher for 1937 Agricultural Conservation Payments (Continuation Sheet)

26. ACP-42 - Public Voucher for 1937 Agricultural Conservation Payments.

Form RF-6 will be used in any unit of the Application for Payment Section in connection with the examination of a summary of performance or application for payment, to request any other form needed for such examination. Such form shall be prepared in duplicate. There shall be entered in the upper right-hand corner the State and county code and work sheet number in the case of a summary of performance or the State and county code and serial number in the case of an application for payment. The form number and description of the form requested and the reason for the request shall be entered in the spaces provided and the clerk making the request shall sign and enter the date at the foot of the form. Enter in the space for the operation number an abbreviation of the name of the unit. If the location of the desired form is known, both copies of the RF-6 shall be forwarded to the unit in which the form is located. The copy of RF-6 will be retained by such unit and the original of RF-6 shall be attached to the requested form and forwarded to the clerk making the request. If the location of the desired form is not known, both copies of RF-6 shall be forwarded to the record clerk in the Records Unit. The record clerk shall determine the location of the desired form and forward both copies of RF-6 to the unit in which the form

is located, whereupon the form shall be withdrawn and forwarded to the clerk making the request.

If the form which was requested is returned to the unit from which it was requested before the balance of the transmittal in which such form was included is released by such unit, such form may be returned to the proper lot and RF-6 destroyed. If the form is not returned before the transmittal is released, it shall be forwarded to the Clearance Unit and shall be cleared in the same manner as unwarranted suspensions are cleared. When a transmittal is released from any unit the copies of any Forms RF-6 for cases withdrawn from such transmittal shall be handled as suspended cases and forwarded to the Clearance Unit.

The Application for Payment Section shall be divided into six units. The work performed in any one unit will consist of one or more steps. The following sets forth briefly the steps to be performed in each unit:

1. Records Unit: To stamp all forms with the date of receipt; to check transmittals, of summaries of performance and applications for payment against transmittal sheets; to check summaries of performance against Forms NCR-118 and NCR-118A; to prepare and maintain progress records of summaries of performance and applications for payment; to release summaries of performance and applications for payment to the Examination Unit; to withdraw and file copies of applications for payment which are being transmitted to county offices for signature; to prepare NCR-122; to check NCR-122 against Form C-110, Register of Indebtedness; to match State office copies of applications for payment with signed copies of applications for payment which are received from county offices; and to file copies of applications for payment which are received from the Statistics Section in the State office.

2. Examination Unit: To check entries and computations on summaries of performance; to check bases, yields, and productivity indexes on summaries of performance against approved bases, yields and productivity indexes on the listing sheet; to release acceptable summaries of performance to the Entry Unit; to release suspended cases to the Clearance Unit; to check entries on State office copies of applications for payment against entries on signed copies of applications for payment; to determine the acceptability of signatures on signed copies of applications for payment; to designate the names of payees as they should appear on checks; to detach and forward to the Statistics Section in the State office the State office copies of acceptable applications for payment; to release acceptable applications for payment to the Payment Schedule Unit; and to release suspended cases to the Clearance Unit.

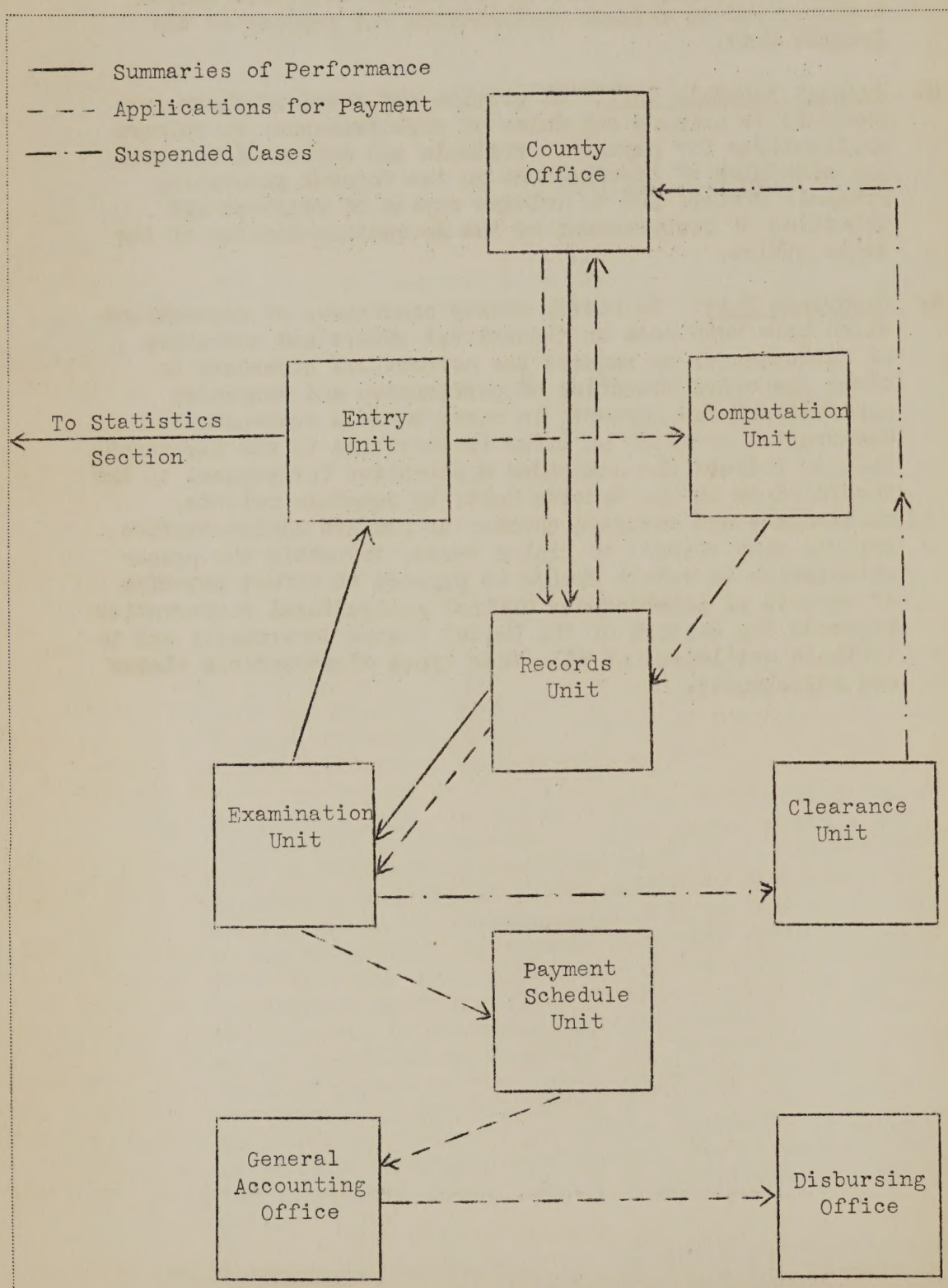
3. Entry Unit: To transfer to applications for payment the data from summaries of performance and the rates of payment from NCR-B-101, as Amended; to review the data entered on applications for payment; to release summaries of performance to the Statistics Section; and to release applications for payment to the Computation Unit.

4. Computation Unit: To make and enter on applications for payment all computations which are necessary to determine the amount of payment due an applicant; to review computations; and to release applications for payment to the Records Unit.

5. Payment Schedule Unit: To prepare and check vouchers for payment; to prepare schedules of disbursements; to release applications for payment, originals and copies of vouchers and schedules of disbursement to the General Accounting Preaudit Office; and to release copies of vouchers and schedules of disbursement to the Accounting Section of the State office.

6. Clearance Unit: To notify county committees of corrections which have been made on transmittal sheets and summaries of performance; to request the corrections necessary to clear suspended summaries of performance and suspended applications for payment; in cases where a suspension is unwarranted or where an error is corrected in the Clearance Unit to release the suspended application for payment to the record clerk in the Records Unit; to schedule refunds, remittances and returned checks; to prepare administrative reports with respect to claims cases; to notify the proper authorities to return checks to payees; to effect set-offs of amounts of indebtedness against agricultural conservation payments due debtors of the United States Government; and to initiate settlement of all other types of acceptable claims and adjustments.

Chart Showing Flow of Summaries of Performance and Applications for Payment in State Offices in the North Central Region.



UNITED STATES DEPARTMENT OF AGRICULTURE
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NORTH CENTRAL DIVISION

PART I - RECORDS UNIT

The personnel of the Records Unit shall consist of receiving clerks, record clerks, file clerks, and typists.

I. Instructions to Receiving Clerks.

1. When Forms NCR-114, NCR-114A, NCR-114C, NCR-116, NCR-117, NCR-118, NCR-118A, NCR-119, and NCR-124 and related forms and papers are received, stamp on the back of each sheet of such forms the date of receipt.

   a. Enter in the space provided therefor in the upper right-hand corner of Forms NCR-119 and NCR-124 the date of receipt of such forms.

   b. When Forms NCR-114A and NCR-114C are included in a transmittal, determine that each NCR-114A and each NCR-114C is fastened to the NCR-114 bearing the same work sheet number.

   c. When Forms NCR-118 and NCR-118A have been stamped, such forms shall be released to the record clerk.

2. When Forms NCR-114, NCR-114A and NCR-114C accompanied by Forms NCR-119 are received, two clerks, working together, shall check the work sheet numbers on Forms NCR-114, NCR-114A, and NCR-114C against the work sheet numbers listed on NCR-119. Enter a check mark (√) to the right of each work sheet number on NCR-119 for which there is included in the transmittal an NCR-114 with a corresponding work sheet number.

   a. If an NCR-114 is received and the work sheet number on such form is not listed on NCR-119, enter such work sheet number in Section I of the sheet of NCR-119 listing work sheet numbers for the same township and correct the total in the first space on the last line of Section I of such sheet accordingly and initial each such correction. When such a correction is made on NCR-119, prepare RF-105. Enter in the upper right-hand corner of such form the State and county code and the date of preparation of the form and strike "NCR-124" in the line immediately beneath the title of the form. Enter in column (a) the number of the sheet of NCR-119 to which the addition has been made and in column (b) the work sheet number which has been added. Enter in column (c) the words "Not previously listed on NCR-119."

   b. If an NCR-114 is missing for a work sheet number which is listed on NCR-119, draw a line through such work sheet number

correct the total in the first space on the last line of Section I accordingly, and initial each such correction. Enter on RF-105 in column (a) the number of the sheet on which the deletion was made and in column (b) the work sheet number of the missing NCR-114. Enter in column (c) the words "NCR-114 not in transmittal."

c. If the State and county code has not been entered on an NCR-114, NCR-114A, or NCR-114C make such entry. If a work sheet number has not been entered on an NCR-114, NCR-114A or NCR-114C, such work sheet number may be entered if the correct number can be ascertained from NCR-106. If such work sheet number cannot be ascertained, prepare and attach RF-104 to such NCR-114.

d. After all the corrections made on NCR-119 for a transmittal have been entered on RF-105, transmit RF-105 to the Clearance Unit.

3. After all Forms NCR-114, NCR-114A, and NCR-114C in a transmittal have been checked against NCR-119, obtain Forms NCR-118 and NCR-118A for the appropriate county from the record clerk. If such forms have not been received or if they have been returned to the county office for correction, hold the transmittal until such Forms NCR-118 and NCR-118A are available. Two clerks, working together, shall check Forms NCR-114 and NCR-114A to determine that the serial numbers, the names of the owners, operators, and sharecroppers, and the work sheet numbers entered thereon agree with the serial numbers, the names of the owners, operators, and sharecroppers, and the work sheet numbers on NCR-118 and NCR-118A. The serial number for an owner or operator should appear immediately preceding the name of such owner or operator on NCR-114. The serial number for any sharecropper should appear immediately preceding the name of such sharecropper on NCR-114A.

a. If the serial number on NCR-114 or on NCR-114A for an owner, operator, or sharecropper does not agree with the serial number entered in column (a) of NCR-118 or in column (a) of NCR-118A opposite the name of such person, or if neither a serial number nor an "X" has been entered on NCR-114 or NCR-114A, and the work sheet number on NCR-114 or NCR-114A agrees with the work sheet number in column (c) of NCR-118 or with one of the work sheet numbers in columns (d) to (h), inclusive, of NCR-118A opposite the name of such owner, operator, or sharecropper, correct the serial number on NCR-114 or NCR-114A to agree with the serial number on NCR-118 or NCR-118A. When such correction is made, prepare RF-104, indicating thereon the nature of the correction. Do not attach such RF-104 to the NCR-114 or NCR-114A which has been corrected, but send such RF-104 to the Clearance Unit upon completion of the checking work for the transmittal.

b. If a serial number has not been entered on NCR-114 or NCR-114A for any person and an "X" has been entered in lieu thereof,

determine that such person's name does not appear on NCR-118 or NCR-118A. If such person's name does appear on NCR-118 or NCR-118A and the work sheet number on NCR-114 or NCR-114A agrees with the work sheet number in column (c) of NCR-118 or with one of the work sheet numbers in columns (d) to (h), inclusive, of NCR-118A, opposite the name of such person, enter on NCR-114 or NCR-114A the serial number assigned to such person. Indicate on RF-104 that such correction has been made, and send such RF-104 to the Clearance Unit upon completion of the checking work for the transmittal.

c. If neither a serial number nor an "X" has been entered on NCR-114 or NCR-114A for any person, and such person's name does not appear on NCR-118 or NCR-118A, suspend such NCR-114 and the NCR-114A, if any. Prepare RF-104, indicating thereon the fact that no serial number has been entered for such person and that such person's name does not appear on NCR-118 or NCR-118A. Attach such RF-104 to the NCR-114 but do not remove such NCR-114 from its place in the transmittal.

d. If, for any serial number, the name on NCR-114 or NCR-114A does not agree with the name on NCR-118 or NCR-118A and the work sheet number on NCR-114 or NCR-114A agrees with the work sheet number on NCR-118 or with one of the work sheet numbers on NCR-118A, determine whether NCR-118 or NCR-118A has been corrected by the record clerk. If a name on NCR-118 or NCR-118A has been corrected by the record clerk, such record clerk will have initialed the correction. In such case, correct the name on NCR-114 or NCR-114A to agree with the name on NCR-118 or NCR-118A. Prepare RF-104, indicating the nature of the correction which has been made and send such RF-104 to the Clearance Unit upon completion of the checking work in connection with the transmittal. If there is no evidence of a correction having been made on NCR-118 or NCR-118A, suspend the NCR-114, and the NCR-114A, if any. Prepare and attach RF-104 thereto, but do not remove such NCR-114 from its place in the transmittal. If the name of an owner or operator has been removed from NCR-118 and such name has been added to NCR-118A or vice versa, examine Section II, column (e) of NCR-114 to determine that the designation "Single" or "Multiple", whichever has been entered, is correct. Correct such designation, if necessary. It may also be necessary to correct the serial number on NCR-114 for such owner or operator. Whenever a correction is made on an NCR-114 or an NCR-114A initial such correction. Prepare an RF-104 indicating the nature of the correction which has been made, and send such RF-104 to the Clearance Unit upon completion of the checking work for the transmittal.

e. When it is determined that the serial number, the name of the owner, operator, or a sharecropper, and the work sheet number on an NCR-114 or NCR-114A agree or have been corrected to agree with the serial number, name of the owner, operator, or a sharecropper, and the work sheet number on NCR-118, enter a check mark (✓) to the right of the work sheet number on NCR-118.

When the serial number, the name of any person and the work sheet number on NCR-114 or NCR-114A agree with the serial number, the name of such person and one of the work sheet numbers entered opposite such person's name on NCR-118A, enter a check mark (√) to the right of the appropriate work sheet number on NCR-118A.

f. If an NCR-114 bears a notation to the effect that the farm covered by such NCR-114 is located in a county other than the county from which such NCR-114 was submitted, determine that the State and county code as well as the work sheet number of such NCR-114 appears on NCR-118A opposite the name of the operator. Determine that an "X" has been entered opposite the name of the landlord on the NCR-114. Attach to such NCR-114 a slip of paper bearing the following notation: "To entry clerk - When preparing NCR-117 from this NCR-114 enter in the space provided under the title of Section II the county rate for _____ County". Enter in such notation the name of the county in which the farm is located and for which the State and county code appears in the upper right-hand corner of NCR-114.

g. If an NCR-114 bears a notation to the effect that the farming unit, of which the farm covered by such NCR-114 is a part, is located in a county other than the county from which such NCR-114 was submitted, determine that an "X" has been entered on such NCR-114 opposite the name of the operator.

h. If a check mark has already been entered to the right of a work sheet number on NCR-118 or NCR-118A and an NCR-114 bearing such work sheet number is received, examine such NCR-114 to determine whether two dates have been stamped thereon. If so, it may be assumed that such NCR-114 was suspended from a previous transmittal and is being resubmitted. In such event, it shall not be suspended. If only one date has been stamped on such NCR-114, prepare RF-104, indicating thereon that an NCR-114 with the same work sheet number was previously received. Attach such RF-104 to such NCR-114, but do not remove NCR-114 from its place in the transmittal.

i. If an "S" appears to the left of a serial number on NCR-118 or NCR-118A, prepare and attach RF-104 to the NCR-114 on which such serial number appears. Do not remove such NCR-114 from its place in the transmittal.

4. After Forms NCR-114 and NCR-114A have been checked against NCR-118 and NCR-118A, such Forms NCR-114 and NCR-114A shall be separated into lots. Each lot shall include the Forms NCR-114, NCR-114A, and NCR-114C, the work sheet numbers of which are listed on one sheet of NCR-119. Both receiving clerks shall then sign and enter the date in the spaces provided therefor in Section III, item 1, of each sheet of NCR-119 and release the transmittal to the record clerk.

5. When Forms NCR-116 and NCR-117 accompanied by Forms NCR-124 are received, two clerks, working together, shall check the serial numbers on Forms NCR-116 and NCR-117 against the serial numbers listed on NCR-124. Enter a check mark (√) to the right of each serial number on NCR-124 for which there is included in the transmittal an NCR-116 or an NCR-117 with a corresponding serial number.

   a. If an NCR-116 or an NCR-117 is received and the serial number of such NCR-116 or NCR-117 is not listed on NCR-124, enter such serial number in Section I of NCR-124 and initial such entry. Make such entry on the appropriate sheet of NCR-124 so that all serial numbers will be in order. Correct the total in the last line of Section I of such sheet. When such correction is made on NCR-124, prepare RF-105. Enter in the upper right-hand corner of such form the State and county code and the date such form is prepared, and strike "NCR-119" in the line immediately beneath the title of the form. Enter in column (a) the number of the sheet of NCR-124 on which the addition has been made and in column (b) the serial number which has been added to NCR-24. Enter in column (c) the words "Not previously listed on NCR-124."

   b. If an NCR-116 or an NCR-117 is missing for a serial number which is listed on NCR-124, draw a line through such serial number and initial the deletion. Correct the total in the last line in Section I of NCR-124. Enter on RF-105, in column (a) the number of the sheet on which the deletion has been made and in column (b) the serial number of the missing NCR-116 or NCR-117. Enter in column (c) the words "Not in Transmittal."

   c. If the State and county code has not been entered on an NCR-116 or an NCR-117, make such entry. If a serial number has not been entered on an NCR-116 or NCR-117, determine from NCR-118 or NCR-118A the correct serial number for such NCR-116 or NCR-117 and enter such serial number in the space provided therefor.

   d. After all corrections made on NCR-124 for a transmittal have been entered on RF-105, transmit RF-105 to the Clearance Unit.

6. After Forms NCR-116 and NCR-117 have been checked against NCR-124, such forms shall be separated into lots. Each lot shall include the Forms NCR-116 and NCR-117, the serial numbers of which are listed on one sheet of NCR-124. Both receiving clerks shall then sign and enter the date in the spaces provided therefor in Section III, item 1, of each sheet of NCR-124, and release the transmittal to the record clerk.

II. <u>Instructions to Record Clerks</u>.

1. Upon receipt of Forms NCR-118 and NCR-118A, check such forms to determine that they have been properly prepared. Determine that a

serial number has been entered opposite each name on such forms. Serial numbers on NCR-118 should be assigned in consecutive order beginning with number 1 for the first name on the first sheet. Serial numbers on NCR-118A should be assigned in consecutive order, beginning with number 7001 for the first name on the first sheet. Determine that the same serial number has not been assigned to more than one name. Determine that only one work sheet number has been entered opposite each name on NCR-118 and that more than one work sheet number has been entered opposite each name on NCR-118A. Determine that a number has been entered in column (c) of NCR-118A opposite each name and that such number is equal to the number of work sheet numbers entered in columns (d) to (h), inclusive, opposite such name. The name of any person should not appear on both NCR-118 and NCR-118A nor more than once on either of such forms. Forms NCR-118A should be received in duplicate. If one or more errors are discovered on either NCR-118 or NCR-118A, prepare RF-104 indicating thereon the nature of such error or errors. If only a few errors have been detected, enter an "S" to the left of each serial number on NCR-118 or NCR-118A in connection with which an error has occurred. Send the RF-104 to the Clearance Unit. If a satisfactory explanation of an error is received from the county office, make the necessary correction and strike the "S" which has been entered. If a considerable number of errors has been made on a set of Forms NCR-118 or NCR-118A, attach the RF-104 which has been prepared to the set of Forms NCR-118 or NCR-118A and send such set of forms to the Clearance Unit to be returned to the county office for correction. If Forms NCR-118 and NCR-118A are acceptable, file such Forms NCR-118 and the copies of Forms NCR-118A in sheet number order. Send the originals of Forms NCR-118A to the Computation Unit.

a. From time to time Forms NCR-118 or NCR-118A marked "supplement" may be received from various counties. Such forms will be submitted as notification of additions to be made to the set of Forms NCR-118 or NCR-118A from such counties or transfers from NCR-118 to NCR-118A, or vice versa, and a memorandum setting forth the reason for each addition or transfer will accompany the supplemental NCR-118 or NCR-118A. When a supplemental NCR-118 or NCR-118A is received determine that the sheet number and serial numbers on such form are in proper order and then refer such form together with the accompanying memorandum to the person in charge of the Records Unit for a determination as to whether the reason for the addition or transfer is satisfactory. If the reason is satisfactory, the person in charge of the Records Unit shall initial the supplemental NCR-118 or NCR-118A and return it to the record clerk. File such supplemental sheet of NCR-118 or NCR-118A behind the last sheet of such form previously received from the county. In the case of a transfer of a name from NCR-118 to NCR-118A, or vice versa, make the necessary deletion from NCR-118 or NCR-118A at the time the supplemental NCR-118 or NCR-118A is filed. If a memorandum requesting the correction of a name or work sheet number, the addition of a work sheet number to NCR-118A or the deletion of

a work sheet number from NCR-118A, is received, refer such memorandum to the person in charge of the Records Unit, who shall initial such memorandum if the reason for the correction, addition, or deletion is satisfactory. The record clerk shall then make the requested corrections on NCR-118 or NCR-118A and initial such corrections. If an administrator or executor has been appointed for the estate of a deceased person, correct NCR-118 or NCR-118A by adding the word "estate" after the name of the deceased person and adding the name and title of the administrator or executor. Correct NCR-118 or NCR-118A for an incompetent person in a similar manner. If there is no administration of the estate of a deceased person or if the representative of the estate of a deceased person has been discharged, strike the name of the deceased or the discharged representative and enter the names of the heirs of the estate, which names should appear in the memorandum. It may be desirable, from time to time, to consolidate supplemental sheets of NCR-118 or NCR-118A into one sheet. In such case list the names in the order of the assigned serial numbers and indicate the numbers of the sheets which have been consolidated.

b. Whenever a correction, addition, or deletion, is made on an NCR-118A, notice thereof shall be forwarded to the Computation Unit. Similarly, a copy of each supplemental sheet of NCR-118A shall be forwarded to the Computation Unit.

c. If the notice of the correction of a name on NCR-118 or NCR-118A is received and a check mark (√) has been entered on NCR-118 to the right of the work sheet number opposite such name or on NCR-118A to the right of one or more work sheet numbers opposite such name, check RF-101 to determine the location of the NCR-114 for such work sheet number. Obtain such NCR-114 and correct the name and address thereon. Initial each such correction. If NCR-116 or NCR-117 has been prepared and has not been transmitted to the county office for signature, obtain such form and make the same corrections thereon. When such a correction is made on an NCR-116 or NCR-117, prepare and attach RF-106 or RF-107, whichever is applicable. If NCR-116 or NCR-117 has been prepared and has been transmitted to the county office for signature, but has not been returned, prepare RF-104 in duplicate and send the original of such RF-104 to the Clearance Unit so that the county committee may be notified to make such correction. Attach the copy of RF-104 to the State office copy of NCR-116 or NCR-117. If NCR-116 or NCR-117 has been signed and returned to the State office, correct the name and address on such NCR-116 or NCR-117. Prepare and attach RF-104 to such NCR-116 or NCR-117, indicating on such RF-104 that the NCR-116 or NCR-117 should be returned to the county office in order that the correction may be initialed.

d. There will be submitted to each State office Form C-1110, Register of Indebtedness, listing the names of persons indebted to the United States Government. Such list will include the names of persons who were overpaid under commodity contracts which they executed

with the Secretary of Agriculture, and the names of certain persons who are indebted to the Farm Credit Administration and other Federal lending agencies. Notice of corrections or additions to be made on Form C-1110 will be submitted to each State office on Form C-1110, Supplement A, Notice of Revision - Register of Indebtedness. Enter on Form C-1110 in alphabetical order the name of each person indebted to the United States Government under the 1936 Agricultural Conservation Program or the 1935 Cotton Price Adjustment Program, the serial number of the application for payment, the D.O. Voucher number and the amount of the indebtedness. Enter in the third column of Form C-1110 the words, "1936 A.C.P." or "1935 C.A.P.", as the case may be. Check Form C-1110 against Forms NCR-118 and NCR-118A to determine whether any person whose name is listed on NCR-118 or NCR-118A is indebted to the United States Government. If a name which is listed on NCR-118 or NCR-118A is also listed on Form C-1110 circle the serial number in column (a) of NCR-118 or NCR-118A opposite such name and enter such serial number on Form C-1110 to the left of such name. Check Form C-1110 against any supplemental sheets of NCR-118 or NCR-118A which are received. If an application for payment for a person whose name appears on Form C-1110 Supplement has been prepared and submitted to the county office an RF-104 shall be prepared and attached to the State office copy of such application for payment indicating that the applicant is indebted to the United States Government or other appropriate steps shall be taken to have such application for payment suspended.

2. Before any Forms NCR-114 and NCR-114A are received in the Records Unit, prepare an RF-101 and an RF-101A for each county agricultural conservation association in the State. Enter in the spaces provided therefor in the upper right-hand corner of each such form the State and county code and the name of the county.

3. Upon receipt of a transmittal of Forms NCR-114 and NCR-114A accompanied by Forms NCR-119 from the receiving clerk, enter in column (a) of RF-101 the lot numbers of the lots in such transmittal. The sheet number at the top of NCR-119 shall be the lot number. Enter in column (b) of RF-101 the date of receipt of the Forms NCR-114 and NCR-114A. Such date may be obtained from the upper right-hand corner of NCR-119. Enter in column (g) the number of Forms NCR-114 in each lot. Immediately below the last entry in column (g) for a transmittal, enter the total of the entries in column (g) for such transmittal. In the case of a second or subsequent transmittal from a county, determine that the sheet number of the first sheet of NCR-119 is the next consecutive number after the last number previously listed on RF-101 for such county. In case of duplication of numbers change the numbers of the sheets in the transmittal just received so that all numbers from the county are in consecutive order. If a number has been skipped - for example, if the last lot number entered on RF-101 is number 8 and the sheet number of the first sheet of NCR-119 in the transmittal just received is number 10, leave a space on RF-101 before entering number 10. Do not change the numbers of the sheets of NCR-119 in the transmittal just received. In either case prepare RF-104, indicating thereon the nature of the discrepancy in

sheet numbers and send RF-104 to the Clearance Unit. If the word "Correction" has been entered above the title of one of the sheets of NCR-119 in a second or subsequent transmittal, make postings on RF-101 for such sheet of NCR-119 in red pencil. Do not include the entry in column (g) of RF-101 for such lot in the total of column (g) for the transmittal.

4. Sign and enter the date in the spaces provided therefor in Section III, item 2, of each sheet of NCR-119 and place the sheets of NCR-119 on top of the appropriate lots. Place the copies of NCR-119 in a folder and file such folder in a file to be known as the "Control Record."

5. Prepare RF-103 in duplicate. Enter in the upper right-hand corner the State and county code and check the box marked "Summaries of Performance" in the line immediately beneath the title of the form. Enter the words "Examination Unit" in the space following the words "Released to" and enter the date in the second line beneath the title of the form. Enter in column (a) the lot numbers of the lots in the transmittal and in column (b) the number of Forms NCR-114 in each lot. Make no entries in columns (c) to (g), inclusive. Release the lots, together with the originals of NCR-119 and the copy of RF-103, to the Examination Unit. Obtain the signature of a representative of the Examination Unit on the original of RF-103. Enter the date of release of such lots in column (c) of RF-101.

6. Each unit which releases a transmittal of Forms NCR-114 and NCR-114A will prepare RF-103. The copy of RF-103 will be forwarded to the unit receiving the transmittal and the original of RF-103 will be forwarded to the record clerk. RF-103 will show the numbers of the lots in the transmittal which has been released and the date such lots were released. Upon receipt of such RF-103 enter on RF-101, the date of release of such lots. Enter the date of release of lots from the Examination Unit to the Entry Unit in column (d) of RF-101. When the RF-103 showing the release of lots from the Examination Unit to the Entry Unit is received, such RF-103 will show the number of Forms NCR-114 suspended from each lot. Enter such number of suspensions in column (h)of RF-101. When Forms NCR-116 and NCR-117 have been prepared from Forms NCR-114 and NCR-114A in the Entry Unit, Forms NCR-116 and NCR-117 will be released to the Computation Unit and Forms NCR-114 and NCR-114A will be released to the Statistics Section. When the RF-103, showing the release of Forms NCR-116 and NCR-117 to the Computation Unit is received, enter in column (e) of RF-101 the date such forms were released. The RF-103 showing the release of Forms NCR-116 and NCR-117 from the Entry Unit to the Computation Unit will also show the number of Forms NCR-116 and the number of Forms NCR-117 prepared from the Forms NCR-114 and NCR-114A in each lot. Enter such numbers in columns (j) and (k), respectively, of RF-101. When the RF-103, showing the release of Forms NCR-114 and NCR-114A to the Statistics Section, is received, enter in column (i) of RF-101 the number of Forms NCR-114 released to the Statistics Section. This number may be obtained from RF-103 and may be verified by subtracting from the entry in column (g) of RF-101, the entry in column (h) of RF-101. If any Forms NCR-114 are suspended after they have reached the Entry Unit, RF-103 will indicate the number of such suspensions. In such case, correct the entry in column (h) of RF-101 and, if necessary,

the entry in column (i) of RF-101. When the RF-103 showing the release of Forms NCR-116 and NCR-117 from the Computation Unit to the Records Unit is received, enter in column (f) of RF-101 the date such forms were released. After postings have been made on RF-101 from Forms RF-102, place such Forms RF-103 in a folder to be filed in the control record immediately behind the folder containining the copies of NCR-119. Once each month withdraw and destroy Forms RF-103 which are over a month old.

7. When an NCR-114 or an NCR-114A is suspended in the Examination Unit and it is later determined that such suspension is unwarranted or when an NCR-114 or an NCR-114A is corrected in the State office, the RF-104 attached to such NCR-114 or NCR-114A will be marked "Suspension unwarranted" or "Suspension Removed", as the case may be, and initialed by the person in charge of the Application for Payment Section or another person authorized to do so. Such Forms NCR-114 and NCR-114A will be forwarded to the record clerk. Upon receipt of such forms, prepare NCR-119 in duplicate. Enter at the top of the form the State and county code, the name of the State and the name of the county. Enter in the space marked "Date received" the date such form is prepared. Enter in the space headed "Sheet No." a number in the 300 series. Keep a record of the numbers assigned to such lots in each county so that numbers may be assigned in consecutive order. Enter in the space following the word "transmittal" in the second line beneath the title of NCR-119 the number "1" and enter in the space following the word "numbered" in such line the number of the lot. Enter in Section I of NCR-119 the work sheet numbers of the Forms NCR-114 and NCR-114A to be included in the lot and in the first space on the last line of Section I enter the total number of Forms NCR-114 in the lot. Post data from such NCR-119 on RF-101 as set forth in paragraph 3 of this Section II, except that such postings shall be made with red pencil. After the NCR-119 has been prepared and entries have been posted in columns (a), (b), and (g) of RF-101, sign and enter the date in Section III, item 2 of NCR-119.

8. Prepare RF-103 in duplicate for such lot, following the instructions in paragraph 5 of this Section II. Upon receipt of Forms RF-103, showing the progress of such lot, make postings on RF-101 as set forth in paragraph 6 of this Section II. Make such postings with red pencil.

9. When computations on Forms NCR-116 and NCR-117 have been completed in the Computation Unit, Forms NCR-116 and all Forms NCR-117 in connection with which Forms NCR-117A and NCR-117B have been completed, will be released to the file clerk in the Records Unit. The file clerk will withdraw and file one copy of each Form NCR-116, NCR-117, NCR-117A, and NCR-117B, and will release the remaining three copies of each form to a typist in the Records Unit. The typist will prepare two sets of NCR-122, each set in duplicate, listing on one set the serial numbers of the Forms NCR-116 and NCR-117 under which payment will be made and on the other set the serial numbers of Forms NCR-116 and NCR-117 under which no payments will be made. Both copies of NCR-122, together with Forms NCR-116 and NCR-117 and the original of NCR-119, will be released to the record clerk. Enter in Section I, column (a) of RF-101A the date appearing on NCR-122 and in Section I, columns (b) and (c) of such form enter the number of "Payment"

Forms NCR-116 and NCR-117 and the number of "No Payment" Forms NCR-116 and NCR-117, respectively, included in such transmittal. Place the copies of NCR-122 in a folder and file such folder in the control record immediately behind the folder containing Forms RF-103. File the original of NCR-119 in the control record in place of the copy of such form and destroy such copy.

10. Examine the Register of Indebtedness for the county to which the transmittal of Forms NCR-116 and NCR-117 is to be forwarded and check the serial numbers entered on such Register of Indebtedness pursuant to paragraph 1d of this Section II, against the serial numbers on NCR-122. If a serial number on the Register of Indebtedness also appears on NCR-122, prepare RF-102, in pencil. Enter in the upper right-hand corner of such form the State and county code and serial number of the NCR-116 or NCR-117 and the name of the applicant. Enter in the spaces provided in the body of the form the name of the debtor, the amount of indebtedness and a description of the circumstances under which the indebtedness was incurred. When RF-102 has been prepared for each NCR-116 or NCR-117, the serial number of which appears on NCR-122 and also on the Register of Indebtedness, release such Forms RF-102 to the typist. When such forms have been typed, in duplicate, attach the originals to the Forms NCR-116 or NCR-117 to which they pertain and send the copies to the file clerk to be attached to the State office copies of such Forms NCR-116 or NCR-117. Thereafter, release the transmittal of Forms NCR-116 and NCR-117, together with the original of NCR-122, to the person designated to handle outgoing mail.

11. Upon receipt of a transmittal of Forms NCR-116 and NCR-117, accompanied by Forms NCR-124, from the receiving clerk, enter in Section II, column (a) of RF-101A, the lot numbers of the lots in such transmittal. The sheet number at the top of NCR-124 shall be the lot number. Enter in Section II, column (b) of RF-101A the date of receipt of the transmittal of Forms NCR-116 and NCR-117. Such date may be obtained from the upper right-hand corner of NCR-124. Enter in Section II, column (f) of RF-101A, the number of Forms NCR-116 and NCR-117 in each lot. All Forms NCR-117 bearing the same serial number shall be considered as one NCR-117.

12. Sign and enter the date in the spaces provided therefor in Section III, item 2 of each sheet of NCR-124 and release the originals of such forms, together with Forms NCR-116 and NCR-117, to the file clerk. Place the copies of NCR-124 in a folder and file such folder in the control record immediately behind the folder containing copies of NCR-122.

13. Each unit which releases a transmittal of Forms NCR-116 and NCR-117 will prepare RF-103, which will be distributed in the same manner as Forms RF-103 prepared in connection with Forms NCR-114 and NCR-114A are distributed. Upon receipt of RF-103, enter in Section II of RF-101A the date of release of the lots in

a transmittal. Enter in Section II, column (c) of RF-101A the date of release of lots from the Records Unit to the Examination Unit. Enter in Section II, column (d) of RF-101A the date of release of lots from the Examination Unit to the Payment Schedule Unit. The RF-103 showing release of lots to the Payment Schedule Unit will also show the number of Forms NCR-116 and NCR-117 suspended by the Examination Unit. Enter such number of suspensions in Section II, column (g) of RF-101A. If any Forms NCR-116 and NCR-117 are suspended after they reach the Payment Schedule Unit, RF-103 will indicate the number of such suspensions. In such case, correct the entry previously made in Section II, column (g) of RF-101A. When RF-103 showing the release of lots to the General Accounting Preaudit Office is received, enter in Section II, column (e) of RF-101A the date of release of such lots. At the same time enter in Section II, column (h) of RF-101A the number of Forms NCR-116 and NCR-117 released to the General Accounting Preaudit Office. This number may be obtained from RF-103 and may be verified by subtracting from the entry in Section II, column (f) of RF-101A the entry in Section II, column (g) of RF-101A. When lots are released from the Payment Schedule Unit to the General Accounting Preaudit Office, the original of NCR-124 will be released to the record clerk. File such original of NCR-124 in the control record in place of the copy of such form and destroy the copy.

14. If any of the cases included in a lot of Forms NCR-116 and NCR-117 are suspended by the General Accounting Preaudit Office, such cases will be returned to the Application for Payment Section in the State office, accompanied by the original and two copies of a preaudit difference statement. Enter the serial numbers of such suspensions in Section IV of NCR-124 and when all suspensions from a lot have been received, enter the total number of such suspensions in the last line of Section IV of NCR-124 and also in Section II, column (i) of RF-101A. Release the second copy of each preaudit difference statement to the State office accountant and forward the original and first copy of such preaudit difference statement, together with the suspended NCR-116 or NCR-117, to the Clearance Unit.

15. When an NCR-116 or an NCR-117 is suspended in the Examination Unit and it is later determined that the suspension was unwarranted, or when an NCR-116 or NCR-117 is corrected in the State office, the RF-104 attached to such NCR-116 or NCR-117 will be marked "Suspension unwarranted" or "Suspension removed", as the case may be, and initialed by the person in charge of the Application for Payment Section or another person authorized to do so. Such Forms NCR-116 and NCR-117 will be forwarded to the record clerk. Upon receipt of such forms, prepare NCR-124 in duplicate, in the same manner as that outlined in paragraph 7 of Section II for preparing NCR-119. The lot numbers assigned to NCR-124 shall be in the 300 series and the data from such NCR-124 shall be posted in Section II of RF-101A in the manner set forth in paragraph 11 of this Section II and a record of progress of such lot shall be posted as set forth in paragraph 13 of this Section II. Such postings shall be made with red pencil.

16. When any Forms NCR-116 or NCR-117 which were suspended by the General Accounting Preaudit Office are cleared, such cases will be forwarded to the record clerk, together with the original and copy of the preaudit difference statement. Prepare NCR-124 in duplicate for such cases in the manner set forth in paragraph 15 of this Section II exceptt that the lot number to be assigned to such NCR-124 shall be a number in the 500 series. Post the progress of such lot in Section II of RF-101A in the manner set forth in paragraph 15 of this Section II. Do not include any such cases in the same lot with cases of the type discussed in paragraph 15 of this Section II.

17. When a transmittal of Forms NCR-116 and NCR-117 is approved by the General Accounting Preaudit Office, such transmittal will be forwarded to the Regional Disbursing Office. When checks are issued by the Regional Disbursing Office, a copy of ACP-22 accompanied by a copy of ACP-41C will be received by the record clerk. Upon receipt of such forms, enter in Section II, column (j) of RF-101A, the Disbursing Office Voucher Number under which such checks were issued, and in Section II, column (k) of RF-101A, the date such checks were issued. Forward the copy of ACP-22 and the copy of the ACP-41C to the Accounting Section.

18. Once each week prepare NCR-127, in duplicate. This form shall be prepared each Thursday at the close of work and shall cover a period of one week (Friday of one week through Thursday of the next week). The original shall be mailed to the Director of the North Central Division. No separate memorandum need be written inclosing NCR-127 and it should be transmitted separately and not with any other reports, letters, memorandums, or inclosures. Air mail may be used, if necessary, in order that such form will be received in Washington on Monday. In preparing NCR-127, the necessary data may be taken either from RF-101 and RF-101A or from the originals of Forms RF-103. If the latter method is used, it will be necessary to identify each lot which includes cases which were suspended from a previous transmittal and which were resubmitted by the county office. Otherwise, the entries in Section I, item 3 and Section II, item 6, will not be accurate. Such lots may be identified by prefixing the lot numbers with the letter "C" on each RF-103 listing lots of Forms NCR-114 released to the Statistics Section and on each RF-103 listing lots of Forms NCR-116 and NCR-117 released to the General Accounting Preaudit Office.

III. Instructions to File Clerks.

1. When Forms NCR-116 and NCR-117 are received from the Computation Unit, determine that such forms are arranged in serial number order. Withdraw the first copy of each NCR-116, the first copy of each sheet of NCR-117 and NCR-117A, and the first copy of each NCR-117B. Remove all carbon paper from the remaining copies of Forms NCR-116, NCR-117, NCR-117A, and NCR-117B. All copies of Forms NCR-116 or NCR-117, bearing the same serial number shall be fastened together. Do not fold any Forms NCR-116 or NCR-117. If Forms NCR-126 are attached to an

NCR-116 or an NCR-117, attach the copy of such form to the State office copy of NCR-116 or NCR-117 and attach the original of NCR-126 to the original NCR-116 or NCR-117B.

File the copies of Forms NCR-116 and NCR-117 which have been withdrawn in serial number order. If an RF-104 is attached to an NCR-116 or NCR-117 indicating that no payment will be made under such NCR-116 or NCR-117, file the copy of such form in a separate file labeled "No payment."

2. Sign and enter the date in the spaces provided therefor in Section III, item 13 of each sheet of NCR-119, and release such Forms NCR-119, together with the originals and second and third copies of Forms NCR-116, NCR-117, NCR-117A, and NCR-117B, to the typist in the Records Unit.

3. When an RF-102 is received from the record clerk, file such RF-102 with the NCR-116 or NCR-117 to which it relates.

4. When a transmittal of Forms NCR-116 and NCR-117, accompanied by Forms NCR-124, is received from the record clerk, match such Forms NCR-116 and NCR-117 with State office copies of such forms which were withdrawn pursuant to paragraph 1 of this Section III. Attach the State office copies of Forms NCR-116 and NCR-117 to the signed copies of such forms.

5. When the Forms NCR-116 and NCR-117 in a transmittal have been matched with the State office copies of such forms, prepare RF-103. Enter the State and county code in the upper right-hand corner of such form and check the box marked "Applications for Payment" in the line beneath the title of the form. Enter the words "Examination Unit" following the words "Released to" and enter the date in the second line beneath the title of the form. Enter in column (a) the lot numbers of the lots in the transmittal and in column (b) the number of applications for payment in each lot. Make no entries in columns (c) to (g), inclusive. Release the transmittal of Forms NCR-116 and NCR-117 together with Forms NCR-119 and the copy of RF-103, to the Examination Unit. Obtain the signature of a representative of the Examination Unit on the original of RF-103 and send such original of RF-103 to the record clerk.

6. When copies of Forms NCR-116 and NCR-117 are received from the Statistics Section, fold such copies so that they will fit in a regulation size file drawer. File such copies in county and serial number order.

IV. <u>Instructions to Typists</u>.

1. Upon receipt of Forms NCR-116 and NCR-117 from the file clerk, prepare two sets of Forms NCR-122, each set in duplicate. List on one set the serial numbers of "Payment" Forms NCR-116 and NCR-117 and on the other set the serial numbers of "No Payment" Forms NCR-116 and NCR-117. "No Payment" cases will be identified by Forms RF-104 attached thereto. Prepare NCR-122 as follows:

a. Enter the State and county code in the space provided therefor in the upper right-hand corner.

b. Enter the words "No Payment" above the title of the sheet of NCR-122 listing serial numbers of "No Payment" cases.

c. Enter the name of the State, the name of the county, and the sheet number in the spaces provided therefor immediately beneath the title of the form. Assign sheet number 1 to the first sheet of the first transmittal of Forms NCR-116 and NCR-117 to a county office and number all sheets in the transmittal consecutively. All sheets of NCR-122 shall be numbered in the same series. In second and subsequent transmittals, assign the first sheet of NCR-122 the next number after the last number in the previous transmittal. Obtain such number from the record clerk in the Records Unit.

d. Six columns have been provided in the body of the form for listing the serial numbers of Forms NCR-116 and NCR-117 included in the transmittal. The Forms NCR-116 and NCR-117 to be transmitted should be in serial number order. Enter the serial numbers of such forms in the order in which such forms are arranged, beginning with the first column of NCR-122 and completing such column before entering any serial numbers in the second or succeeding columns.

e. When a sheet of NCR-122 is completed, count the serial numbers listed on such sheet and enter the total in the space provided therefor on the last line of the form.

f. When all of the Forms NCR-116 and NCR-117 have been listed, enter just below the last serial number listed the words "Total applications for payment included in this transmittal", and following such words enter the sum of the totals for all sheets of NCR-122 in the transmittal.

g. All Forms NCR-122 prepared should be reviewed to insure accuracy.

2. Upon completion of the Forms NCR-122 for a transmittal of Forms NCR-116 and NCR-117, sign and enter the date in the spaces provided therefor in Section III, item 14 of each sheet of NCR-119. Thereafter, release the Forms NCR-116 and NCR-117 together with both sets of NCR-122, to the record clerk in the Records Unit.

3. When pencil copies of Forms RF-106 are received from the record clerk, type Forms RF-106 in duplicate using the pencil copies as a guide. Release the typed copies of Forms RF-106 to the record clerk.

NCR-State-108 Issued November 24, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART II - EXAMINATION UNIT

The personnel of the Examination Unit shall consist of checking clerks, examining clerks, and review clerks. Checking clerks and examining clerks shall use blue pencil and review clerks shall use red pencil.

Upon receipt of a transmittal of Forms NCR-114, such forms shall be assigned to checking clerks by lots for a check of the computations on such forms. Thereafter, such lots shall be assigned to checking clerks for a check of the accuracy of entries other than totals on such forms. Thereafter, such lots shall be assigned to a pair of checking clerks for a check of the entries on Forms NCR-114 against the entries on NCR-106. Upon receipt of a lot bearing a number in the 300 series, such lot shall not be assigned to checking clerks for a check of entries and computations on Forms NCR-114, but shall be assigned to a pair of checking clerks for a check of the entries on Forms NCR-114 against the entries on NCR-106.

When an entry on an NCR-114, NCR-114A, or an NCR-114C is found to be incorrect, place an "X" above and to the right of such entry. Although an entry is found to be incorrect, complete the checking of all other entries. When an error is found on an NCR-114, NCR-114A, or an NCR-114C, prepare RF-104, indicating thereon the nature of such error and except as otherwise provided herein, attach such RF-104 to the NCR-114. If the error may be corrected under the instructions contained herein, indicate on RF-104 the correct, as well as the incorrect entry. Do not attach such RF-104 to the NCR-114, but send such RF-104 to the Clearance Unit, upon completion of all checking work for the lot.

Upon receipt of a transmittal of Forms NCR-116 and NCR-117, such forms shall be assigned to examining clerks by lots for a check of the entries on the signed copies of such forms against the entries on the State office copies of such forms, and an examination of signatures and certifications. When such lots have been completed by examining clerks, they shall be assigned to review clerks who shall review the work of the examining clerks. If, in the examination of Forms NCR-116 and NCR-117, it is found that any form does not meet the requirements set forth in Section IV of this Part II, prepare and attach an RF-104 to such NCR-116 or NCR-117. Complete the examination of each form, even though such form is to be suspended.

I. Instructions to Checking Clerks for Checking Computations on Forms NCR-114.

1. Make the following determinations with respect to Section III of NCR-114:

a. Determine that the entry on each line in column (g) is equal to the sum of the entries on such line in columns (b), (c), (d), (e), and (f).

b. Determine that the entry in item 13(g) is equal to the sum of the entries in items 1(g) to 12(g), inclusive.

c. Determine that the entry in item 16(g) is equal to the sum of the entries in items 13(g) to 15(g), inclusive.

d. Determine that the entry in item 21(g) is equal to the sum of the entries in items 17(g) to 20(g), inclusive.

e. Determine that the entry in item 26(g) is equal to the sum of the entries in items 22(g) to 25(g), inclusive.

f. Determine that the entry in item 32(g) is equal to the sum of the entries in items 27(g) to 31(g), inclusive.

g. If the entry in item 33(g) is not equal to the sum of the entries in items 16(g), 21(g), 26(g), and 32(g), strike the entry in item 33(g) and enter the correct subtotal.

h. If the entry in item 39(g) is not equal to the sum of the entries in items 34(g) to 38(g), inclusive, strike the entry in item 39(g) and enter the correct subtotal.

i. If the entry in item 40(g) is not equal to the sum of the entries in items 33(g) and 39(g), strike the entry in item 40(g) and enter the correct total.

j. Determine that the entry in item 41(g) is equal to the sum of the circled entries in columns (b) to (f), inclusive, of Section III and columns (b) to (e), inclusive, of Section V.

k. If the entry in item 40(g) is not equal to the sum of the entries in items 39(g), 41(g), and 42(g), adjust the entry in item 42(g) so that the sum of the entries in items 39(g), 41(g), and 42(g) is equal to the entry in item 40(g).

2. Determine that the entry in Section III, item 42(g) is equal to the sum of the entries for orchards in Section III, items 28(g), 29(g), and 30(g), the entry in Section IV, item 4(b), and the entry in Section IV, item 5(b).

3. Make the following determinations in connection with Section V of NCR-114:

a. Determine that the entry on each line in column (f) is equal to the sum of the entries in columns (b), (c), (d), and (e) on such line.

b. Determine that the entry in item 6(f) is equal to the sum of the entries in items 1(f) to 5(f), inclusive.

c. Determine that the entry in item 7(f) is equal to the result obtained by subtracting from the entry in Section IV, item 5(b), the entry in Section III, item 21(g). If the result of such subtraction is a negative number, enter zero (0).

d. Determine that the entry in item 8(f) is equal to the result obtained by subtracting from the entry in item 6(f), the entry in item 7(f). If the result of such subtraction is a negative number, enter zero (0).

4. If there are no Forms NCR-114A or NCR-114C in the lot, sign and enter the date in the spaces provided therefor in Section III, item 3 of NCR-119 and release the lot to the clerk designated to check entries on Forms NCR-114.

II. Instructions to Checking Clerks for Checking Computations on Forms NCR-114A.

1. Make the following determinations in connection with Section I of NCR-114A.

a. If the farm covered by NCR-114A is a cotton farm, verify the total of column (c). Such total should equal the number of acres of the applicable crop planted in 1937, as shown in Section III of NCR-114. In the case of the general soil-depleting base, such total should equal the result obtained by subtracting from the entry in Section III, item 13(g) of NCR-114, the entry in Section III, item 12(g) of NCR-114. In the case of the soil-depleting base for any specified type of tobacco, such total should equal the entry in Section III, item 14(g) of NCR-114. In the case of the cotton soil-depleting base such total should equal the entry in Section III, item 15(g) of NCR-114 unless there is an entry in Section III, item 6(a) of NCR-114A, in which case the entry on the last line of column (c) should be zero. If the farm is a sharecropper farm, no entries should have been made in columns (c), (d), and (e), although the presence of entries in such columns will not be a reason for suspension.

b. Determine that each entry in column (d) is equal to the result obtained by dividing the entry on the same line in column (c) by the total of column (c). If an entry in column (d) is incorrect, correct such entry.

c. Determine that each entry in column (e) is equal to the result obtained by multiplying the entry on the same line in column (d) by 0.125. If an entry in column (e) is incorrect, correct such entry. If there is an apparent error of not more than 0.1 in the highest individual entry

in column (e), consider such entry as correct, if the total of column (e) is equal to 12.5.

d. Determine that the total of column (e) is equal to 12.5. If, because of the rounding of fractions, such total is not 12.5, adjust the highest individual entry in column (e) so that the total of such column will be 12.5.

e. Determine that the entry on the last line in column (f) is equal to the 1937 acreage of the crop with respect to which the division of payment is being determined. In the case of the general soil-depleting base, such acreage should equal the result obtained by subtracting from the entry in Section III, item 13(g) of NCR-114, the entry in Section III, item 12(g) of NCR-114. In the case of the soil-depleting base for any specified type of tobacco such acreage should equal the entry in Section III, item 14(g) of NCR-114. In the case of the cotton soil-depleting base, such acreage should equal the entry in Section III, item 15(g) of NCR-114, unless there is an entry in Section III, item 6(a) of NCR-114A, in which case the entry on the last line in column (f) of Section I should be zero. In the case of sugar beets, such acreage should equal the entry in Section III, item 9(g) of NCR-114.

f. Determine that each entry in column (g) is equal to the result obtained by dividing the entry on the same line in column (f) by the entry on the last line in column (f). If an entry in column (g) is incorrect, correct such entry.

g. Determine that the entry on each line in column (i) is equal to the result obtained by multiplying the entry on the same line in column (h) by the entry on the same line in column (g). If an entry in column (i) is not correct, correct such entry. If there is an apparent error of not more than 0.1 in the highest individual entry in column (i), consider such entry as correct if the total of column (i) is equal to 100.0. If entries appear in columns (h) and (i) but no entries appear in columns (f) and (g), determine that no acreage was planted in 1937 of the crop with respect to the soil-depleting base for which the division of payment is being determined, or, in the case of the cotton soil-depleting base, that an entry other than zero appears in Section III, item 6(a) of NCR-114A. In such case, determine that the entry on each line in column (i) is equal to the entry on the same line in column (h).

h. Determine that the total of column (i) is equal to 100.0. If, because of the rounding of fractions, such total is not equal to 100.0, adjust the highest individual entry in column (i) so that the total of such column will be 100.0.

i. If NCR-114A covers a cotton farm, determine that the entry in each line in column (j) is equal to the result obtained

by multiplying the entry on the same line in column (i) by 0.5, except that if no entries appear in columns (f) and (g), determine that the entry in each line in column (j) is equal to the result obtained by multiplying the entry on the same line in column (i) by 0.625. If an entry in column (j) is incorrect, correct such entry. If there is an apparent error of not more than 0.1 in the highest individual entry in column (j), consider such entry as correct if the total of column (j) is equal to 50.0 or 62.5, as the case may be.

j. Determine that the total of column (j) is equal to 50.0, unless there are no entries in columns (f) and (g), in which case determine that the total of column (j) is equal to 62.5. If, because of the rounding of fractions, such total is not equal to 50.0 or 62.5, as the case may be, adjust the highest individual entry in column (j) so that the total of such column will be 50.0 or 62.5, as the case may be.

k. If the farm covered by NCR-114A is a sharecropper farm, determine that the entry on each line in column (k) is equal to the entry on the same line in column (i). If the farm covered by NCR-114A is a cotton farm, determine that the entry on each line in column (k) is equal to the sum of the entries on the same line in columns (b), (e), and (j). If an entry in column (k) is incorrect, correct such entry.

l. Determine that the sum of the entries in column (k) is equal to 100.0. If such total is not 100.0, verify the computations made to obtain the entries in column (k).

2. Make the following determinations in connection with Section II of NCR-114A:

a. Determine that the entry on each line in column (d) is equal to the result obtained by multiplying the entry on the same line in column (b) by the entry on the same line in column (c). If an entry in column (d) is incorrect, correct such entry.

b. Determine that the total entered on the last line in column (d) is correct. Correct such total, if necessary.

c. Determine that the sum of the entries on any line in columns (e), (g), (i), and (k) is equal to 100.0. If there are entries in two of such columns, determine that each entry is 50.0. If there are entries in three of such columns, including column (g), determine that the entry in column (g) is 33.4, and that each of the other two entries is 33.3. In general, each entry in column (e), (g), (i), or (k) must equal the result obtained by dividing 100.0 by the number of such columns in which entries appear on such line.

d. Determine that the entry on each line in column (f) is equal to the result obtained by multiplying the entry on the same

line in column (d) by the entry on the same line in column (e). Similarly, the entry on each line in column (h) must equal the result obtained by multiplying the entry on the same line in column (d) by the entry on the same line in column (g); the entry in column (j) must equal the result obtained by multiplying the entry on the same line in column (d) by the entry on the same line in column (i); and the entry on each line in column (l) must equal the result obtained by multiplying the entry on the same line in column (d) by the entry on the same line in column (k). If any entry in column (f), (h), (j), or (l) is incorrect, correct such entry.

e. Determine that the totals entered on the last line in columns (f), (h), (j), and (l) are correct. Correct any of such totals, if necessary.

f. Determine that the percentage entered on the last line in column (e) is equal to the result obtained by dividing the entry on the last line in column (f) by the entry on the last line in column (d). Similarly, the entry on the last line in column (g) must equal the result obtained by dividing the entry on the last line in column (h) by the entry on the last line in column (d); the entry on the last line in column (i) must equal the result obtained by dividing the entry on the last line in column (j) by the entry on the last line in column (d); and the entry on the last line in column (k) must equal the result obtained by dividing the entry on the last line in column (l) by the entry on the last line in column (d). If no entries appear in columns (a), (b), and (c) and if only one name appears in Section II of NCR-114, determine that the entry on the last line in column (e) of Section II of NCR-114A is 100.0. If no entries appear in columns (a), (b), and (c) and if two names appear in Section II of NCR-114, determine that the entries on the last line in columns (e) and (g) of Section II of NCR-114A are each 50.0. If an entry on the last line in column (e), (g), (i), or (k) is incorrect, correct such entry. If there is an apparent error of not more than 0.1 in the highest of such entries consider such entry as correct if the sum of all such entries is 100.0.

g. Determine that the sum of the entries on the last line in columns (e), (g), (i), and (k) is equal to 100.0. If, because of the rounding of fractions, the sum of the entries on the last line in columns (e), (g), (i), and (k) is not equal to 100.0, adjust the highest of such entries so that the sum of such entries will equal 100.0.

3. Make the following determinations in connection with Section III of NCR-114A.

a. Determine that the entry in item 2 is equal to 65 percent of the entry in item 1. Correct such entry, if necessary.

b. Determine that the entry in item 3 is equal to the sum of the entries in Section III, items 15(b), 15(c), 15(d), and 15(e) of NCR-114.

c. Determine that the entry in item 4 is equal to the result obtained by subtracting from the entry in item 2, the entry in item 3. Correct such entry, if necessary.

d. Determine that the entry in item 6(b) is equal to the result obtained by subtracting from the entry in item 5, the entry in item 6(a). Correct such entry, if necessary. Determine, also, that the entry in item 6(b) is equal to the entry in Section V, item 1(e) of NCR-114. If such entries do not agree, suspend NCR-114 and NCR-114A.

4. If there are no Forms NCR-114C in the lot, sign and enter the date in the spaces provided therefor in Section III, item 3 of NCR-119 and release the lot to the clerk designated to check entries on Forms NCR-114.

III. Instructions to Checking Clerks for Checking Computations on Forms NCR-114C.

1. Determine that the entry in item 3 is equal to the result obtained by multiplying the entry in item 1 by the entry in item 2.

2. Determine that the entry in item 4 is equal to the result obtained by multiplying the entry in item 3 by 0.5.

3. Determine that the entry in item 6(d) is equal to the sum of the entries in items 6(a), 6(b), and 6(c).

4. Determine that the entry in item 7(d) is equal to the sum of the entries in items 7(a), 7(b), and 7(c).

5. Determine that the entry in item 8 is equal to the result obtained by multiplying the entry in item 5 by the entry in item 7(d).

6. Determine that the entry in item 9 is equal to the sum of the entries in items 6(d) and 8.

7. Determine that the entry in item 10 is equal to the sum of the entries in items 6(d) and 7(d).

8. Determine that the entry in item 11 is equal to the result obtained by dividing the entry in item 9 by the entry in item 10 and multiplying the result by 100.

9. Determine that the entry in item 12 is equal to the result obtained by subtracting from 100 percent the entry in item 11.

10. After the computations have been checked on all Forms NCR-114C in the lot, sign and enter the date in the spaces provided therefor in Section III, item 3 of NCR-119 and release the lot to the clerk designated to check entries on Forms NCR-114.

IV. Instructions to Checking Clerks for Checking Entries on Forms NCR-114.

1. Determine that the State and county code, the name of the minor civil division, and the work sheet number have been entered. If any of such data are missing, obtain and enter such data in the appropriate space. The aerial photo number need not be shown.

2. Make the following determinations with respect to Section I of NCR-114:

a. Determine that either the box marked "Diversion" or the box marked "Nondiversion" has been checked, but that both of such boxes have not been checked.

b. Determine that the box marked "dryland" has not been checked in the case of Forms NCR-114 covering farms in States other than South Dakota or Nebraska.

(1) If the box marked "Dryland" has been checked in the case of an NCR-114 covering a farm in Area "A" in Nebraska or South Dakota, determine that the work sheet number of such NCR-114 is listed on the list of work sheet numbers of dryland farms submitted by the county office.

(2) If the box marked "Dryland" has not been checked in the case of an NCR-114 covering a farm in Area "A" in Nebraska or South Dakota, determine that the work sheet number of such NCR-114 is not listed on the list of work sheet numbers of dryland farms submitted by the county office.

(3) If the box marked "Dryland" has not been checked in the case of an NCR-114 covering a farm outside of Area "A" in Nebraska or South Dakota, determine that the work sheet number of such NCR-114 is listed on the list of nondryland farms submitted by the county office.

(4) If the box marked "Dryland" has been checked in the case of an NCR-114 covering a farm outside of Area "A" in Nebraska or South Dakota, determine that the work sheet number of such NCR-114 is not listed on the list of nondryland farms submitted by the county office.

c. If the box marked "combination" has been checked, determine that the boxes marked "cotton" and "sharecropper" have not been checked and determine that an NCR-114C is attached to NCR-114.

d. If the box marked "cotton" has been checked and the entry in Section II, column (d) opposite the name of the operator is other than 100.0, or if the box marked "sharecropper" has been checked, determine that an NCR-114A is attached to the NCR-114.

e. If the box marked "Nondiversion" has been checked, determine that the entry in Section IV, item 3(b) is less than 20 and that there are no entries other than zero in Section IV, items 1(b) and 2(b).

f. If the box marked "Diversion" has been checked, and if there are no entries other than zero in Section IV, items 1(b) and 2(b), and if the entry in Section IV, item 3(b) is less than 20, prepare NCR-126 in duplicate for each person opposite whose name a serial number appears on NCR-114, and NCR-114A, if any. Enter in the upper right-hand corner of each such form the State and county code, the serial number, the work sheet number and the name of the applicant. Attach all Forms NCR-126 which are prepared to the NCR-114.

g. If the box marked "Cotton" has been checked, determine that the farm is located in Area "B" or in Area "C" and that an entry other than zero appears either in Section III, item 15(g) or in Section IV, item 1(b), or in both places.

3. Make the following determinations with respect to Section II of NCR-114:

a. Determine that the name of the operator and the name of the owner, if any, have been entered in column (a), and that the mailing addresses of such parties have been entered in column (b).

b. Determine that a serial number or an "X" has been entered in column (a) to the left of each name.

c. If there is an entry in Section III, item 9(g), determine that entries appear in Section II, column (c) and that the sum of such entries is 100.0, unless the farm is a sharecropper farm, in which case there should be no entries in Section II, column (c).

d. Determine that a percentage entry appears in column (d) opposite each name in column (a) and that the sum of such entries in column (d) is 100.0, unless the farm is a share-rented cotton farm or a sharecropper farm, in which case there should be no entries in column (d).

e. If the farm is a share-rented farm which is not a cotton, sharecropper, or combination farm, and if the entry in Section III, item 27(g) is equal to the entry in Section III, item 42(g), determine that the entry in Section II, item 1(d) is 66-2/3 or 66.7 and that the entry in Section II, item 2(d) is 33-1/3 or 33.3.

f. If the farm is a share-rented farm which is not a cotton, share-cropper, or combination farm, and if the entry in Section III, item 9(g) is equal to the entry in Section III, item 16(g), determine that the entries in Section II, column (d) are each 50.0.

g. Determine that the word "single" or the word "multiple" or an abbreviation thereof has been entered in column (e) for both the operator and the owner. If the word "single" has been entered in column (e) determine that the serial number on the same line in column (a) is less than 7000. If the word "multiple" has been entered in column (e) determine that the serial number on the same line in column (a) is greater than 7000.

4. Make the following determinations with respect to Section III of NCR-114:

a. Determine that the entry in item 12(g) is equal to the entry in Section V, item 8(f).

b. Determine that the entry in item 31(g) is equal to the smaller of the entries in Section V, items 6(f) and 7(f).

5. Make the following determinations in connection with Section VI of NCR-114:

a. Determine that there appears in column (a) an adequate description of each soil-building practice carried out on the farm covered by NCR-114. The descriptions of various practices should be the same as the names of such practices as set forth in Part IV, Section 13 of NCR-B-101, as Amended. However, if the description is adequate to positively identify the practice, it may be accepted, even though it is not identical with the name of such practice as set forth in NCR-B-101, as Amended.

b. Determine that field letters have been entered in column (b) for each practice.

c. Determine that the practice number in column (c) for each practice is the correct number for the practice described in column (a). (See Part IV, Section 13 of NCR-B-101, as Amended). If the farm is a dryland farm and if certain conditions have been met with respect to the soil-building practices listed in subsections (a) and (b) of Part IV, Section 13 of NCR-B-101, as Amended, the practice numbers entered in column (c) will be preceded by the letter "a" or the letter "b", as the case may be. For example, if the practice listed in subsection (a) (1) of Part IV, Section 13 of NCR-B-101, as Amended, was carried out on the farm and if certain conditions with respect to such practice have been met, such practice should have been listed as practice number aa-1.

d. If practice number aa-1, aa-2, aa-3, aa-4, aa-5, aa-6, bb-1, bb-2, or bb-3, or more than one of such practice numbers, have been entered in Section VI, determine that the sum of the acreages in column (d) of Section VI opposite such practice numbers is equal to the entry in Section III, item 26 (g).

e. Determine that an entry has been made in column (d) on each line on which entries appear in columns (a) and (c).

f. If soil-building practice No. (s) has been listed in Section VI of an NCR-114 covering a dryland farm, determine that the entry in column (d) for such practice agrees with the entry in Section III, item 36(g) of NCR-114.

g. If the farm is a nondryland farm determine that none of the practices listed in subsections (l) to (s), inclusive, of Part IV, Section 13 of NCR-B-101, as Amended, has been entered in Section VI of NCR-114.

h. If any of the practices listed in subsections (t) to (w) inclusive, of Part IV, Section 13 of NCR-B-101, as Amended, have been listed in Section VI of NCR-114, determine that there is an entry in Section III, item 28(g).

i. If any of the practices listed in subsections (x) to (z), inclusive, of Part IV, Section 13 of NCR-B-101, as Amended, have been entered in Section VI of NCR-114, determine that there is an entry in Section VII, item 2 or item 3.

j. If soil-building practice No. (z) has been listed in Section VI of NCR-114, determine that the box in Section I marked "Nondiversion" has been checked.

k. If the farm is a nondryland farm and if the same field letter appears in column (b) on more than one line of Section VI of NCR-114, make the following determinations:

(1) Determine that there has been entered in column (c) on such lines <u>not more than one</u> of the practices listed in any one of subsections (c), (d), (e), (f), (g), (h), (i), (j), (k), (v), and (w) in Part IV, Section 13 of NCR-B-101, as Amended.

(2) Determine that there have been entered in column (c) on such lines <u>not more than two</u> of the practices listed in subsections (a), (b), (t), (u), (x), (y), and (z) in Part IV, Section 13 of NCR-B-101, as Amended.

l. If the farm is a dryland farm and if the same field letter appears in column (b) on more than one line of Section VI of NCR-114:

(1) Determine that there has been entered in column (c) on such lines not more than one of the practices listed in any one of subsections (c), (d), (e), (h), (i), (p), (q), and (r) in Part IV, Section 13 of NCR-B-101, as Amended.

(2) Determine that there has been entered in column (c) on such lines not more than one of the practices listed in subsections (j) and (s) in Part IV, Section 13 of NCR-B-101, as Amended.

(3) Determine that there has been entered in column (c) on such lines not more than one of the practices listed in subsections (k) and (o) in Part IV, Section 13 of NCR-B-101, as Amended.

(4) Determine that there has been entered in column (c) on such lines not more than one of the practices listed in subsections (l), (m), and (n) in Part IV, Section 13 of NCR-B-101, as Amended.

(5) If practice number aa-1, aa-2, aa-3, aa-4, aa-5, aa-6, bb-1, bb-2, or bb-3 has been entered on one of such lines and the number of any of the practices listed in subsections (l), (m), and (n) of Part IV, Section 13 of NCR-B-101, as Amended, has been entered on another of such lines, delete one letter "a" or one letter "b", as the case may be.

(6) Determine that there have been entered on such lines not more than two of the following: A practice listed in either subsection (a) or (b) and a practice listed in subsection (l), (m), or (n) of Part IV, Section 13 of NCR-B-101, as Amended.

Note: For the purpose of making the determinations set forth in subparagraphs (k) and (l) of this paragraph 5, the carrying out of the same soil-building practice twice on the same field will be considered as the carrying out of two soil-building practices. If the practice number of a soil-building practice carried out on a dryland farm is preceded by the letter "a" or the letter "b", such soil-building practice will be considered as two soil-building practices.

m. If, in accordance with the instructions in subparagraphs k and l of this paragraph 5, payment cannot be made for all soil-building practices carried out on the same field, correct Section VI of NCR-114 so that the applicant will receive the highest possible rate of payment on such field. For example, if soil-building practices a-2, a-3, and b-3 were carried out on the same field, delete the data for practice b-3. If

soil-building practices aa-1 and a-1 have been carried out on the same field, delete one letter "a" from the practice number aa-1. If soil-building practices aa-1 and b-3 were carried out on the same field, delete the data for practice b-3.

6. Make the following determinations in connection with Section VII of NCR-114:

   a. If there is an entry in Section VII, item 1, determine that there is an entry in Section III, item 35(g) or 37(g).

   b. If there are entries in Section VII, items 4 and 5, determine that there is an entry in Section III, item 9(g).

7. Determine that Section VIII of NCR-114 has been signed by the person who prepared such form and by a county committeeman.

8. If there are no Forms NCR-114A or NCR-114C attached to the Forms NCR-114 in a lot, sign and enter the date in the spaces provided therefor in Section III, item 4 of NCR-119 and release the lot to the clerks designated to check Forms NCR-114 against NCR-106.

V. Instructions to Checking Clerks for Checking Entries on Forms NCR-114A.

1. Determine that the State and county code and work sheet number have been entered. If any of such data are missing, obtain and enter such data in the appropriate space.

2. Make the following determinations in connection with Section I of NCR-114A.

   a. If the entry in Section II, column (d) of NCR-114 opposite the name of the operator is other than 100.0, determine that a block of Section I has been executed for each soil-depleting base established for a farm designated as a cotton or sharecropper farm, unless such base has been exceeded. Determine also that a block of Section I has been executed for sugar beets if any sugar beets were planted on such farm in 1937. If all soil-depleting bases for a farm have been exceeded, and if no sugar beets were planted on such farm, and if no soil-building practices were carried out on such farm, and if one or more of the parties to the lease or operating agreement relating to such farm own or operate another farm or farms in the county, and are eligible to execute an application for payment with respect to such farms, determine that a block of Section I has been executed for the principal soil-depleting crop on such farm. If, on a sharecropper farm in Area "A", the general soil-depleting base has been exceeded but the corn limit has not been exceeded, and if one or more of the parties to the lease or operating agreement relating to such farm own or operate another farm or farms in the county, and are eligible

to execute an application for payment with respect to such farms, determine that a block of Section I has been executed for the general soil-depleting base.

b. Determine that a mailing address has been entered in column (a) for each sharecropper whose name has been entered therein.

c. Determine that a serial number has been entered in column (a) for each sharecropper.

3. Make the following determinations in connection with Section II of NCR-114A:

a. Determine that Section II of NCR-114A has been executed for each farm designated as a cotton or sharecropper farm unless the entry in Section II, column (d) of NCR-114 opposite the name of the operator, is 100.0, or unless there are no soil-building practices listed in Section VI or NCR-114 and the designation "Single" appears in Section II, column (e) of NCR-114 opposite the names of both parties.

b. Determine that there have been entered in column (a) the same practice numbers which have been entered in Section VI, column (c) of NCR-114.

c. Determine that the number of acres or units of any soil-building practice, as entered in column (b) is equal to the number of acres or units of such practice entered in section VI, column (d) of NCR-114.

d. Determine that the entry on each line in column (c) is the correct rate for the practice number entered on the same line in column (a). (See Part IV, Section 13 of NCR-B-101, as Amended.)

e. If there is an entry in either column (i) or column (k), determine that the name of a sharecropper has been entered in the heading over columns (i) and (j) or in the heading over columns (k) and (l), as the case may be.

4. Make the following determinations in connection with Section III of NCR-114A.

a. Determine that the entry in item 1 is equal to the entry in Section IV, item 1(b) of NCR-114.

b. Determine that the entry in item 6(a) is equal to the smaller of the entries in items 4 and 5. Correct such entry, if necessary. Determine, also, that the entry in item 6(a) is equal to the entry in Section III, item 15(f) of NCR-114. If such entries do not agree, suspend NCR-114 and NCR-114A.

5. Determine that the signature of the person who prepared NCR-114A and the signature of a county committeeman appear in Section IV of NCR-114A.

6. Determine that corrections in any of the following entries on NCR-114A have been initialed by the county committeeman who signed in Section IV:

   a. In Section I: all entries in columns (a), (c), (f), and (h), except the total of column (f).

   b. In Section II: all entries in columns (a), (b), (e), (g), (i), and (k), except entries on the last line in columns (e), (g), (i), and (k).

   c. In Section III: all entries in items 1, 3, and 5.

7. If there are no Forms NCR-114C attached to the Forms NCR-114 in the lot, sign and enter the date in the spaces provided therefor in Section III, item 4 of NCR-119 and release the lot to the clerks designated to check Forms NCR-114 against NCR-106.

VI. Instructions to Checking Clerks for Checking Entries on Forms NCR-114C.

1. Determine that the State and county code, the work sheet number, the name of the operator, and the name of the owner have been entered and determine that such data are the same as the corresponding data on the related Form NCR-114, except that if the entry in item 11 of NCR-114C is 100 percent, the name of the owner need not appear on NCR-114.

2. Determine that the entry in item 1 is the rate specified in NCR-B-101, as Amended, Supplement 4.

3. Determine that the entry in item 2 is the same as the entry in Section IV, item 3(c) of the corresponding NCR-114.

4. Determine that the entries in the first spaces in items 6(a), 6(b), and 6(c) are in excess of the entry in item 4.

5. Determine that the entries in the first spaces in items 7(a), 7(b), and 7(c), if any, are not in excess of the entry in item 4.

6. Determine that Section II of NCR-114C has been signed by the person who prepared such form and by a county committeeman.

7. Determine that any corrections which have been made in Section I, items 2, 5, 6(a), 6(b), 6(c), 7(a), 7(b), and 7(c) have been initialed by the county committeeman who signed in Section II.

8. After the entries have been checked on all Forms NCR-114C, sign and enter the date in the spaces provided therefor in Section III, item 4 of NCR-119 and release the lot to the clerk designated to check Forms NCR-114 against NCR-106.

VII. Instructions to Checking Clerks for Checking Forms NCR-114 Against NCR-106 and Special Listing Sheets for Noncrop Plowable Pasture.

1. Two clerks, working together, shall check entries on Forms NCR-114 against NCR-106 as hereinafter set forth. If the farm covered by an NCR-114 is located in a State other than the State from which the NCR-114 was submitted, a copy of the data for such farm as shown on the NCR-106 for such other State shall be obtained in order that the following checks may be made.

   a. Determine that the entry in Section IV, item 1(b) of NCR-114 is equal to the entry in column 33 of NCR-106 for cotton.

   b. Determine that the entry in Section IV, item 1(c) of NCR-114 is equal to the entry in column 39 of NCR-106 for cotton.

   c. Determine that the entry in Section IV, item 2(b) of NCR-114 is equal to the entry in column 33 of NCR-106 for the specified type of tobacco, except that if the entry in Section III, item 14(g) of NCR-114 is less than 50 percent of the entry in column 33 of NCR-106 for such type of tobacco determine that the entry in Section IV, item 2(b) of NCR-114 does not exceed twice the entry in Section III, item 14(g) of NCR-114. If the entry in Section IV, item 2(b) of NCR-114 is less than the entry in column 33 of NCR-106 for such type of tobacco and it appears that the entry in Section IV, item 2(b) of NCR-114 was reduced so that it would not exceed twice the entry in Section III, item 14(g) of NCR-114, correct the entry in column 33 of NCR-106 so that it agrees with the entry in Section IV, item 2(b) of NCR-114.

   d. Determine that the entry in Section IV, item 2(c) of NCR-114 is equal to the entry in column 39 of NCR-106 for the specified type of tobacco.

   e. Determine that the entry in Section IV, item 3(b) of NCR-114 is equal to the entry in column 13 of NCR-106 unless the entry in Section IV, item 2(b) of NCR-114 was less than the entry in column 33 of NCR-106 for tobacco, in which event determine that the entry in Section IV, item 3(b) of NCR-114 is greater than the entry in column 13 of NCR-106 by an amount equal to the difference between the entry in Section IV, item 2(b) of NCR-114 and the original entry in column 33 of NCR-106 for tobacco. If the general soil-depleting base has been so adjusted, make the necessary correction in column 13 of NCR-106.

   f. Determine that the entry in Section IV, item 3(c) of NCR-114 is equal to the entry in column 20 of NCR-106.

   g. Determine that the entry in Section IV, item 4(b) of NCR-114 is equal to the entry in column 14 of NCR-106, and

that such entry does not exceed the result obtained by subtracting from the entry in Section III, item 42(g) of NCR-114, the sum of the entries for orchards in Section III, items 28(g), 29(g), and 30(g) of NCR-114.

h. Determine that the entry in Section IV, item 6(b) of NCR-114 is equal to the entry in column 27 of NCR-106 and that such entry is not in excess of the entry in Section IV, item 3(b) of NCR-114.

i. Determine that the entry in Section IV, item 7(c) of NCR-114 is equal to the entry in column 9 of the sugar beet listing sheet unless sugar beet yields have not been adjusted, in which event determine that such entry is equal to the entry in column 4 of the sugar beet listing sheet.

2. Determine that the entry in Section VII, item 1 of NCR-114 is five less than the entry in column (f) or column (g) of the Special Listing Sheet for Noncrop Plowable Pasture.

3. If an NCR-114 was suspended pursuant to Section I, paragraph 2 of this Part II, and it has been determined that the entry in Section IV, item 4(b) of NCR-114 agrees with the entry in column 14 of NCR-106, and if the entry in Section III, item 42(g) was corrected by the first checking clerk, correct the entry in Section IV, item 5(b) so that it equals the result obtained by subtracting from the entry in Section III, item 42(g) of NCR-114 the sum of the entries for orchards in Section III, items 28(g), 29(g), and 30(g) of NCR-114 and the entry in Section IV, item 4(b) of NCR-114. Indicate on the RF-104 attached to such NCR-114 that the correction has been made and send such RF-104 to the Clearance Unit. If Section III, item 42(g) was not corrected by the first checking clerk, do not remove the RF-104.

4. After entries on an NCR-114 have been checked against NCR-106, make entries in column 1 of NCR-106 and on NCR-114, NCR-114A, and NCR-114C as follows:

a. If an NCR-114 and NCR-114A and NCR-114C, if any, have not been suspended, enter the letters "O.K." in column 1 of NCR-106 to the left of the work sheet number of such NCR-114.

b. If an NCR-114 and NCR-114A and NCR-114C, if any, have been suspended enter the letter "S" in column 1 of NCR-106 to the left of the work sheet number of such NCR-114. Remove the suspended NCR-114 from its place in the lot and place it on top of the lot.

c. If an RF-104 is attached to an NCR-114 and such RF-104 indicates that an NCR-114 bearing the same work sheet number has previously been received, check NCR-106 to determine whether the NCR-114 which was previously received was suspended. If an "S" appears to the left of the appropriate

work sheet number strike the "S" and enter "O.K." in lieu thereof, provided the RF-104 does not show any additional reason for suspension. Remove and destroy the RF-104 attached to such NCR-114. If an "O.K." appears to the left of the work sheet number for which RF-104 indicates that an NCR-114 was previously received, indicate on the RF-104 that the NCR-114 which was previously received, was approved. Place the NCR-114 on top of the lot.

d. If an RF-104 is not attached to an NCR-114 and an "S" appears to the left of the appropriate work sheet number, strike the "S" and enter "O.K." in lieu thereof.

e. When an "O.K." is entered on NCR-106, enter an "O.K." to the right of the form number on the corresponding NCR-114 and NCR-114A and NCR-114C, if any.

f. If there is included in a transmittal of Forms NCR-114 an NCR-114 which bears the notation "the farm covered by this NCR-114 is located in _____ County and is part of the farming unit located in _____County", determine whether an "O.K." has been entered opposite the work sheet number of such NCR-114 on the NCR-106 for the appropriate county. If an "O.K." has been entered do not suspend such NCR-114 but write on such NCR-114 in a conspicuous place the notation "Do not record data from this NCR-114". If an "O.K." has not been entered opposite such work sheet number, make such entry and write on such NCR-114 in a conspicuous place the notation "Record data from this NCR-114".

5. If an NCR-114 was suspended in the Records Unit, determine whether such suspension is warranted. If not, remove and destroy the RF-104 upon approval of the person in charge of the Examining Unit, and enter "O.K." in column 1 of NCR-106 and to the right of the form number on such NCR-114.

6. Upon completion of the checking work in connection with a lot, enter in Section II of NCR-119 the work sheet numbers of all suspended cases in such lot and enter on the last line in Section II the total number of such suspensions. Both checking clerks shall sign and enter the date in the spaces provided therefor in Section III, item 4 of NCR-119 and release the lot to the person designated to release transmittals of Forms NCR-114.

7. When a lot bearing a lot number in the 300 series is received, check each NCR-114 in such lot against NCR-106. Strike the "S" in column 1 of NCR-106 opposite the work sheet number of NCR-114 and enter "O.K." in lieu thereof. Enter "O.K." to the right of the form number on each such NCR-114. Remove and destroy the Forms RF-104 attached to the Forms NCR-114 in such lot and release the lot as set forth in paragraph 6 of this Section VII.

VIII. Instructions for Release of Transmittals of Forms NCR-114.

1. When all lots in a transmittal have been completed, the person designated by the person in charge of the Examination Unit shall prepare RF-103, in triplicate. Enter the State and county code in the space provided therefor in the upper right-hand corner. Check the box marked "Summaries of Performance" in the line beneath the title of the form. Enter the words "Entry Unit and Clearance Unit" in the space following the words "Released to" and enter the date in the second line beneath the title of the form. Enter in column (a) the numbers of the lots in the transmittal and in column (b) the number of cases in each lot which have not been suspended. Enter in column (c) the number of suspended cases in each lot and enter in column (d) to (g), inclusive, the work sheet numbers of such suspended cases.

2. Release all suspended cases in the transmittal to the Clearance Unit, together with the second copy of RF-103. Obtain the signature of a representative of the Clearance Unit on the original of RF-103. Release the Forms NCR-114 which were not suspended, to the Entry Unit, together with the first copy of RF-103 and NCR-119. Obtain the signature of a representative of the Entry Unit on the original of RF-103 and send such original RF-103 to the record clerk in the Records Unit.

IX. Instructions to Examining Clerks for Examination of Forms NCR-116 and NCR-117.

Make the following determinations in connection with Forms NCR-116 and NCR-117:

1. Determine by examining the signed copies of NCR-116 and NCR-117, that no change has been made in any of the data thereon, except changes or corrections which were made in the State office. If any item was corrected in the State office, the same correction will appear on the State office copy of the form in question.

2. Compare all entries in Section VII of the signed copies of NCR-116 and all entries in Section XI of the signed copies of NCR-117B with the same entries on the State office copies of such forms.

3. Determine that no unauthorized deletion has been made in any printed matter on NCR-116 or NCR-117.

4. If any entry has been corrected both on the signed copy and on the State office copy of an NCR-116 or an NCR-117 and such entry is not the result of a computation on such form, determine that such correction has been initialed by the member of the county committee who signed the Certification of County Committee on such form. Corrections in any of the following entries must be initialed:

a. On NCR-116: Section II, items 1, 2, and 6; Section III, items 1, 2, and 4; Section IV, all items in columns (a) and (b); Section V, all items in column (a) except item 4; Section VI, items 1, 2, 4, and 6; and Section VII, all items in column (b).

b. On NCR-117: Section II, items 1, 2, 6, 8, 14, and 19; Section III, items 1, 2, and 4; Section IV, all items in columns (a) and (b) and item 8; Section V, all items in column (a) and item 10; Section VI, items 1, 2, 4, 6, and 8.

5. If the style of the printed name or the address of an applicant has been changed in Section IX of NCR-116 or in Section XII of NCR-117, determine that the change has been initialed by the member of the county committee who signed the Certification of County Committee on such form. For example, if the name "John H. Doe" was printed on an NCR-116 and such name was changed to "J. H. Doe", such change must have been initialed. When such a change has been made and initialed on an NCR-116 or an NCR-117, make the same change on the State office copy of such form.

6. Determine that a date has been entered in the space provided therefor in Section IX of each NCR-116 and in Section XII of each NCR-117B.

7. Determine that acceptable signatures have been affixed in Sections VIII and IX of each NCR-116 and in Sections XII and XIII of each NCR-117B.

8. Determine that the signature in Section VIII of NCR-116 or in Section XIII of NCR-117B is not that of the applicant who signed such form.

9. The signature of the applicant in Section IX of NCR-116 or in Section XII of NCR-117B should be in the same style as the printed name of such applicant in the same section. However, if any of the following examples of differences between printed names and signatures appear on an NCR-116 or an NCR-117B, such form should not be suspended.

Printed Name	Signature
J. Doe	John Doe or Jno. Doe.
John Doe	Jno. Doe or John A. Doe
Mrs. Sarah Smith	Sarah Smith
Jones and Smith a partnership	Jones and Smith by John Smith, a partner

Printed Name	Signature
J. Doe, Adm. of R. Roe Estate	John Doe, Adm. of the Estate of Richard Roe, Deceased
Joe Willington	Joe Wilington

If any of the following examples of difference between typed names and signatures appear on an NCR-116 or an NCR-117B, such form shall be suspended.

John Doe	J. Doe or J. A. Doe
Mrs. John Smith	Mrs. Mary Smith or Mary Smith
Jones and Smith	John Smith
Tom Welsh	Tom Welch

Requirements for signatures of individuals, co-signers and sole proprietorships are set forth in Section A of ACP-16 which was issued in connection with the 1936 Agricultural Conservation Program.

10. If the signature of any applicant was affixed by mark or in other than English script, determine that such signature has been witnessed by at least one person whose signature is in English script, in the original, and handwritten.

11. If the signature in Section IX of an NCR-116 or in Section XII of an NCR-117B is that of a person acting in a representative or fiduciary capacity, determine that such person in his signature has disclosed the principal or entity for whom he is acting and has indicated the capacity in which he is acting. Examples of acceptable signatures of persons acting in representative or fiduciary capacities will be found in Section B of ACP-16.

12. Determine that the address of the applicant is entered in Section IX of NCR-116 or in Section XII of NCR-117B and that such address is an adequate mailing address.

13. Determine the style in which the name of the payee should appear on the check issued as payment under NCR-116 or NCR-117. Clerks preparing Forms NCR-116 and NCR-117B have been instructed to print the name of the applicant in the style in which such name should appear on the check. However, if the applicant did not sign in exactly the same style as his name was printed on NCR-116 or NCR-117B, and his signature is acceptable under the instructions in paragraph 9 of this Section IX, or if the name of the applicant was not printed in the style in which such name should appear on the check, print the name of the payee on a slip of paper and staple

such slip of paper to NCR-116 or NCR-117B over the printed name of the applicant or, where possible, bracket that portion of the printed name which should not appear on the check. The manner in which the names of payees should appear on checks is set forth in Part III, Section I, paragraph 1,i of NCR-State-108.

14. Determine that a properly executed NCR-126 is attached to each NCR-116 or NCR-117 covering a diversion farm with respect to which the general soil-depleting base is less than 20 acres and with respect to which no tobacco or cotton soil-depleting bases were established. Only one certification on NCR-126 should have been signed and such certification should have been signed by the same committeeman who signed in Section VIII of NCR-116 or in Section XIII of NCR-117B.

15. If a copy of RF-102 is attached to the State office copy of an NCR-116 or an NCR-117B, determine that the original of such RF-102 is attached to the signed copy of such form. Examine the original RF-102. If the county committee has certified that the applicant who signed NCR-116 or NCR-117B is not the person shown on RF-102 as indebted to the United States Government, such NCR-116 or NCR-117 may be approved, if otherwise regular. If the original RF-102 is not attached to the NCR-116 or NCR-117B or if such original RF-102 is attached and it is indicated that the applicant is indebted to the Government, or if there is doubt as to whether the applicant is indebted to the Government, prepare and attach an RF-104 to the NCR-116 or NCR-117B.

16. Upon completion of the examination of an NCR-116 or an NCR-117, initial such NCR-116 or NCR-117.

    a. Initial Forms NCR-116 in the lower right-hand corner of Section IX.

    b. Initial Forms NCR-117B in the lower right-hand corner of Section XII.

    c. Do not initial suspended Forms NCR-116 and NCR-117 but sign the RF-104 attached thereto.

17. Upon completion of the examination of the Forms NCR-116 and NCR-117 in a lot, sign and enter the date in the spaces provided therefor in Section III, item 4 of NCR-124. Place all suspended Forms NCR-116 and NCR-117 on top of the lot and release the lot to a review clerk.

X. <u>Instructions to Review Clerks for Review of Forms NCR-116 and NCR-117.</u>

1. Upon receipt of a lot, examine all suspended cases in the lot, following the instructions to examining clerks set forth in Section IX of this Part II, to determine whether the suspension of such cases is warranted. If doubt arises relative to the suspension of any case, consult the person in charge of the

Examination Unit. If the suspension of an NCR-116 or NCR-117 is not warranted, remove RF-104 and place such NCR-116 or NCR-117 in its proper place in the lot. Initial the NCR-116 or NCR-117 as provided in paragraph 16 of Section IX of this Part II. If the suspension is warranted, initial RF-104 beneath the signature of the examining clerk.

2. Examine all other Forms NCR-116 and NCR-117 in the lot following the instructions to examining clerks set forth in Section IX of this Part II. Determine whether any of such cases should have been suspended and that the name of the payee has been correctly designated. Correct such designation, if necessary. Initial each approved NCR-116 or NCR-117 immediately to the left of the initials of the examining clerk.

3. Upon completion of the review of all Forms NCR-116 and NCR-117 in the lot, enter in Section II of NCR-124 the serial numbers of all suspended cases in such lot, and enter on the last line in Section II of NCR-124 the total number of suspended cases in the lot. Place all suspended cases on top of the lot, sign and enter the date in the spaces provided therefor in Section III, item 5 of NCR-124, and release the lot to the person designated to release transmittals of Forms NCR-116 and NCR-117.

XI. Instructions for Release of Transmittals of Forms NCR-116 and NCR-117.

1. When the review of all lots in a transmittal of Forms NCR-116 and NCR-117 has been completed, the person designated by the person in charge of the Examination Unit shall prepare RF-103 in triplicate. Enter in the upper right-hand corner the State and county code. Check the box marked "Applications for Payment" in the line beneath the title of the form. Enter the words "Payment Schedule Unit and Clearance Unit" after the words "Released to" and enter the date in the second line beneath the title of the form. Enter in column (a) the numbers of the lots in the transmittal and in column (b) the number of cases in each lot being released to the Payment Schedule Unit. Enter in column (c) the number of suspended Forms NCR-116 and NCR-117 in each lot and enter in columns (d), (e), (f), and (g), the serial numbers of all suspended cases in the transmittal.

2. Release all suspended cases in the transmittal together with the second copy of RF-103 to the Clearance Unit. Obtain the signature of a representative of the Clearance Unit in the space provided on the original RF-103. Release all approved Forms NCR-116 and NCR-117 in the transmittal together with the first copy of RF-103 and the NCR-124 to the Payment Schedule Unit. Obtain the signature of a representative of the Payment Schedule Unit in the space provided on the original of RF-103 and send such original RF-103 to the record clerk in the Records Unit.

NCR-State 108 Issued November 24, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION.

PART III - ENTRY UNIT

The personnel of the Entry Unit shall consist of entry clerks and review clerks. All clerks in this unit shall use indelible pencil.

Upon receipt of a transmittal of Forms NCR-114 such forms shall be assigned to entry clerks by lots for the preparation of Forms NCR-116 and NCR-117.

Entries on Forms NCR-116 and NCR-117 shall be made in such a manner as to result in clear and legible entries on all copies of such forms.

I. Instructions to Entry Clerks.

Prepare NCR-116 for each person whose name is listed in Section II, column (a) of NCR-114 or Section I, column (a) of NCR-114A, if a serial number smaller than 7000 has been entered to the left of such name. Prepare NCR-117 for each person whose name is listed in Section II, column (a) of NCR-114 or Section I, column (a) of NCR-114A, if a serial number greater than 7000 has been entered to the left of such name. Attach all Forms NCR-116 and/or NCR-117 which are prepared from one NCR-114 or from an NCR-114 and NCR-114A to such NCR-114 or such NCR-114 and NCR-114A. If an NCR-114A is attached to an NCR-114 which covers a share-rented cotton farm or a sharecropper farm and if the owner, operator, or a sharecropper on such farm has been assigned a serial number greater than 7000, prepare an NCR-116 and an NCR-117 for such person. In the preparation of NCR-116 in such case follow the instructions in paragraph 1 of this Section I, except that if every entry in line 1 of Section II of NCR-116 is equal to or greater than the entry in the same column in line 2, make no entries in Sections III, IV, V, and VI of NCR-116. If Forms NCR-126 are attached to an NCR-114, attach such Forms NCR-126 to the applicable Forms NCR-116 or NCR-117 prepared from such NCR-114.

1. Prepare NCR-116 as follows:

a. Enter the State and county code and serial number in the upper right-hand corner. Obtain such data from NCR-114 or NCR-114A.

b. Make entries in Section I as follows:

(1) Enter the work sheet number in the space provided therefor. Obtain the work sheet number from NCR-114 or NCR-114A.

(2) Indicate the type of farm by checking the applicable boxes. Check the same boxes which have been checked in Section I of NCR-114 except that an additional box has been provided on NCR-116 for a nondryland farm and if the box marked "Dryland" on an NCR-114 covering a farm in Nebraska or South Dakota has not been checked, check the box marked "Nondryland" on NCR-116.

c. Make entries in Section II as follows:

(1) Enter the county rate in the space provided therefor beneath the title of Section II. Obtain such entry from NCR-B-101, Supplement 4.

(2) Obtain the entry for item 1(a) from Section IV, item 1(b) of NCR-114.

(3) If an entry appears in Section IV, item 2(b) of NCR-114, enter in the heading of column (b) of Section II the name of the type of tobacco. Obtain such name from Section IV, item 2(a) of NCR-114.

(4) Obtain the entry for item 1(b) from Section IV, item 2(b) of NCR-114.

(5) If the farm is a diversion farm in Area "A", enter in item 1(c) the entry in Section IV, item 6(b) of NCR-114 or 15.0, whichever is the larger. If the farm is a nondiversion farm in Area "A", enter 20.0 in item 1(c).

(6) Obtain the entry for item 1(d) from Section IV, item 3(b) of NCR-114, unless the farm is a nondiversion farm, in which case enter 20.0.

(7) Obtain the entry for item 1(e) from Section IV, item 4(b) of NCR-114.

(8) Obtain the entry for item 2(a) from Section III, item 15(g) of NCR-114.

(9) Obtain the entry for item 2(b) from Section III, item 14(g) of NCR-114.

(10) If the farm is in Area "A" obtain the entry for item 2(c) from Section III, item 1(g) of NCR-114.

(11) Obtain the entry for item 2(d) from Section III, item 13(g) of NCR-114.

(12) Obtain the entry for item 2(e) from Section III, item 16(g) of NCR-114.

(13) Obtain the entry for item 6(a) from Section IV, item 1(c) of NCR-114.

(14) Obtain the entry for item 6(b) from Section IV, item 2(c) of NCR-114.

(15) Obtain the entry for item 6(d) from Section IV, item 3(c) of NCR-114.

(16) If the word "cotton" has been stricken from Section IV, item 1(a) of NCR-114 and the name of a type of tobacco has been entered in lieu thereof, strike the word "cotton" in the heading of Section II, column (a) of NCR-116 and enter in lieu thereof the name of such type of tobacco. Obtain entries for items 1(a), 2(a), and 6(a) as set forth in items (2), (8), and (13) of this subparagraph c.

d. Make entries in Section III for diversion farms only, as follows:

(1) Obtain the entry for item 1 from Section III, item 21(g) of NCR-114.

(2) Obtain the entry for item 2 from Section IV, item 5(b) of NCR-114.

(3) Obtain the entry for item 4 from Section III, item 26(g) of NCR-114.

e. Make entries in Section IV as follows:

(1) Obtain the entries for column (a) from Section VI, column (c) of NCR-114.

(2) Obtain the entries for column (b) from Section VI, column (d) of NCR-114. Care should be taken to enter data from the same line in columns (c) and (d) of Section VI of NCR-114 on the same line in columns (a) and (b) of Section IV of NCR-116.

(3) Enter in column (c) the rate of payment for each practice. Obtain such rates from Part IV, Section 13 of NCR-B-101, as amended. In the case of a dryland farm, if the number of a soil-building practice listed in subsection (a) or (b) of Section 13 of NCR-B-101, as Amended, is preceded by the letter "a" or the letter "b", as the case may be, the rates to be entered for such practices are as follows:

aa-1 - $4.00	aa-6 - $2.00
aa-2 - $3.50	bb-1 - $3.50
aa-3 - $2.50	bb-2 - $2.50
aa-4 - $2.50	bb-3 - $2.00
aa-5 - $2.00	

f. Make entries in Section V as follows:

(1) If the farm is a diversion nondryland farm, obtain entries for Section V as follows:

(a) Obtain the entry for item 1(a) from Section III, item 2 of NCR-116.

(b) Obtain the entry for item 5(a) from Section III, item 28(g) of NCR-114.

(c) Obtain the entry for item 6(a) from Section VII, item 2 of NCR-114.

(d) Obtain the entry for item 7(a) from Section VII, item 3 of NCR-114.

(e) Obtain the entry for item 8(a) from Section VII, item 1 of NCR-114.

(f) Delete columns (c) and (d).

(2) If the farm is a diversion dryland farm, obtain entries for Section V as follows:

(a) Add the entries in Section III, items 1 and 4 of NCR-116 and enter in Section V, item 2(a) the result of such addition or the entry in Section III, item 2 of NCR-116, whichever is the smaller.

(b) Obtain the entries for items 5(a), 6(a), 7(a), and 8(a) in the manner set forth in item (1) of this subparagraph f, for a diversion nondryland farm.

(c) Obtain the entry for item 9(a) from Section III, item 36(g) of NCR-114.

(d) Delete columns (b) and (d).

(3) If the farm is a nondiversion farm, obtain entries for Section V as follows:

(a) Obtain the entry for item 3(a) from Section III, item 42(g) of NCR-114.

(b) Obtain the entries for items 5(a), 6(a), 7(a), and 8(a) in the manner set forth in item (1) of this subparagraph f for a diversion nondryland farm.

(c) Delete columns (b) and (c).

g. Obtain entries for Section VI as follows:

(1) Enter in the space provided therefor the sugar beet factor. The sugar beet factors for the States in the North Central Region are as follows:

Illinois - 0.374
Indiana - 0.375
Iowa - 0.360
Michigan - 0.385
Minnesota - 0.381
Nebraska - 0.362
Ohio - 0.371
South Dakota - 0.392
Wisconsin - 0.374

(2) Obtain the entry for item 1 from Section III, item 9(g) of NCR-114.

(3) Obtain the entry for item 2 from Section VII, item 4 of NCR-114.

(4) Obtain the entry for item 4 from Section VII, item 5 of NCR-114.

(5) Obtain the entry for item 6 from Section IV, item 7(c) of NCR-114.

h. Make entries in Section VII as follows:

(1) If the farm is not a share-rented cotton farm or a sharecropper farm, proceed as follows:

(a) Enter in item 7(b) the entry in Section II, column (c) of NCR-114 opposite the name of the person for whom NCR-116 is being prepared.

(b) If the entry in Section II, column (d) of NCR-114 is the same as the entry in Section II, column (c) of NCR-114 or if there is no entry in Section II, column (c) of NCR-114, enter in item 10(b) the entry in Section II, column (d) of NCR-114.

(c) If the entry in Section II, column (d) of NCR-114 is not the same as the entry in Section II, column (c) of NCR-114, enter in items 4(b), 5(b), 6(b), and 9(b) the entry in Section II, column (d) of NCR-114.

(2) If the farm is a share-rented cotton farm or a sharecropper farm, proceed as follows:

(a) Enter in item 1(b) the entry for cotton in Section I, column (k) of NCR-114A opposite the name of the person for whom NCR-116 is being prepared.

(b) Enter in item 2(b), the entry for the specified type of tobacco in Section I, column (k) of NCR-114A opposite the name of the person for whom NCR-116 is being prepared.

(c) Enter in item 3(b) the entry for general in Section I, column (k) of NCR-114A opposite the name of the person for whom NCR-116 is being prepared.

(d) Enter in item 6(b) the entry in Section II of NCR-114A on the last line in column (e), (g), (i), or (k) for the person for whom NCR-116 is being prepared.

(e) Enter in item 7(b) the entry for sugar beets in Section I, column (k) of NCR-114A opposite the name of the person for whom NCR-116 is being prepared.

(f) If Section I of NCR-114A has been prepared only for the principal soil-depleting crop, enter in item 9(b) the entry in Section I, column (k) of NCR-114A opposite the name of the person for whom NCR-116 is being prepared.

(3) Enter in the space preceding the percentage symbol in item 12, the rate of deduction for county association expense for the county.

i. Print the name and address of the applicant in the space provided therefor in Section IX of NCR-116. In the case of an operator or owner the name and address shall be obtained from Section II, items 1 and 2 of NCR-114. In the case of a sharecropper, the name and address shall be obtained from Section I, column (a) of NCR-114A. Print the name as follows:

(1) In the case of an individual, print the name of the applicant in the same style as such name appears on NCR-114 or NCR-114A.

(2) In the case of co-signers print the names of the applicants in the same style as such names appear on NCR-114 or NCR-114A. Insert the word "and" immediately preceding the last name.

(3) In the case of a sole proprietorship, print the name of the sole proprietorship.

(4) In the case of a partnership, print the name of the partnership.

(5) In the case of a corporation, print the name of the corporation.

(6) In the case of an administrator, executor, or guardian, print the name of the payee on three lines. Print the name of the administrator, executor, or guardian and the title (abbreviated) on the first line, the words "of the estate of" on the second line, and the name of the deceased, incompetent, or minor together with the designation "deceased", "incompetent", or "minor" (abbreviated) on the third line.

(7) In the case of a receiver, trustee, liquidator, or person acting in a similar capacity, print the name of the payee in two lines. Print the name and title (abbreviated) of the receiver, trustee, or liquidator, on the first line and the name of the bank or institution for which the receiver, trustee, or liquidator is acting on the second line.

(8) In the case of a State, county, municipality or agency thereof, print the name of such State, county, municipality or agency.

(9) In the case of an agent, print the name of the principal for whom the agent is acting whether such principal be an individual, co-signer, partnership, or corporation.

2. Prepare NCR-117 as follows:

a. Enter the State and county code and serial number and the name of the applicant in the spaces provided therefor in the upper right-hand corner. Obtain such data from NCR-114 or NCR-114A except that if the farm covered by the NCR-114 is located in a county other than the county from which such NCR-114 was submitted, obtain the State and county code from NCR-119.

b. Make entries in Section I as follows:

(1) Make no entry in the space provided for the block number.

(2) Enter the work sheet number in the space provided therefor. Obtain the work sheet number from NCR-114 or NCR-114A. If the farm is located in a county other than the county from which the NCR-114 was submitted enter the State and county code of the county in which such farm is located, immediately preceding or above the work sheet number and encircle such State and county code and work sheet number.

(3) Indicate the type of farm by checking the applicable box. Check the same boxes which have been checked in Section I of NCR-114, except that an additional box has been provided on NCR-117 for a nondryland farm and if the box marked "Dryland" has not been checked on an NCR-114 covering a farm in Nebraska or South Dakota, check the box marked "Nondryland" on NCR-117.

c. Make entries in Section II as follows:

(1) Enter the county rate in the space provided therefor beneath the title of Section II. Obtain such rate from NCR-B-101, Supplement 4. Use the county rate for the county in which the farm is located.

(2) Obtain the entry for item 1(a) from Section IV, item 1(b) of NCR-114.

(3) If an entry appears in Section IV, item 2(b) of NCR-114, enter in the heading of column (b) of Section II the name of the type of tobacco. Obtain such name from Section IV, item 2(a) of NCR-114.

(4) Obtain the entry for item 1(b) from Section IV, item 2(b) of NCR-114.

(5) If the farm is a diversion farm in Area "A", enter in item 1(c) the entry in Section IV, item 6(b) of NCR-114 or 15.0, whichever is the larger. If the farm is a nondiversion farm in Area "A", enter 20.0 in item 1(c).

(6) Obtain the entry for item 1(d) from Section IV, item 3(b) of NCR-114, unless the farm is a nondiversion farm, in which case enter 20.0.

(7) Obtain the entry for item 1(e) from Section IV, item 4(b) of NCR-114.

(8) Obtain the entry for item 2(a) from Section III, item 15(g) of NCR-114.

(9) Obtain the entry for item 2(b) from Section III, item 14(g) of NCR-114.

(10) If the farm is in Area "A", obtain the entry for item 2(c) from Section III, item 1(g) of NCR-114.

(11) Obtain the entry for item 2(d) from Section III, item 13(g) of NCR-114.

(12) Obtain the entry for item 2(e) from Section III, item 16(g) of NCR-114.

(13) Obtain the entry for item 6(a) from Section IV, item 1(c) of NCR-114.

(14) Obtain the entry for item 6(b) from Section IV, item 2(c) of NCR-114.

(15) Obtain the entry for item 6(d) from Section IV, item 3(c) of NCR-114.

(16) Obtain the entries for items 8(a), 8(b), 8(c), 8(d), and 14(d) from Section II, column (d) of NCR-114, on the line opposite the name of the person for whom NCR-117 is being prepared, unless the farm is a share-rented cotton farm or a sharecropper farm, in which event, make no entries in items 8 and 14.

(17) Obtain the entry for item 19(d) from Section II, column (d) of NCR-114 on the line opposite the name of the person for whom NCR-117 is being prepared, unless the farm is a share-rented cotton farm or a sharecropper farm, in which event, obtain such entry from Section II of NCR-114A on the last line in column (e), (g), (i), or (k), whichever is applicable.

(18) If the word "cotton" has been stricken from Section IV, item 1(a) of NCR-114 and a name of a type of tobacco has been entered in lieu thereof, strike the word "cotton" in the heading of Section II, column (a) of NCR-117 and enter in lieu thereof the name of such type of tobacco. Obtain entries for items 1(a), 2(a), and 6(a) as set forth in items (2), (8), and (13) of this subparagraph c.

d. Make entries in Section III as follows:

(1) Obtain the entry for item 1 from Section III, item 21(g) of NCR-114.

(2) Obtain the entry for item 2 from Section IV, item 5(b) of NCR-114.

(3) Obtain the entry for item 4 from Section III, item 26(g) of NCR-114.

e. Make entries in Section IV as follows:

(1) Obtain the entries for column (a) from Section VI, column (c) of NCR-114.

(2) Obtain the entries for column (b) from Section VI, column (d) of NCR-114. Care should be taken to enter data from the same line in columns (c) and (d) of Section VI of NCR-114 on the same line in columns (a) and (b) of Section IV of NCR-117.

(3) Enter in column (c) the rate of payment for each practice. Obtain such rates from Part IV, section 13 of NCR-B-101, as Amended. In the case of a dryland farm, if the number of a soil-building practice listed in subsection (a) or (b) of Section 13 of NCR-B-101, as Amended, is preceded by the letter "a" or the letter "b", as the case may be, the rates to be entered for such practice shall be the rates specified in paragraph 1, subparagraph e, (3) of this Section I.

(4) Obtain the entry for item 8(d) from Section II, item 19(d) of NCR-117.

f. Make entries in Section V as follows:

(1) If the farm is a diversion nondryland farm, obtain entries for Section V as follows:

(a) Obtain the entry for item 1(a) from Section III, item 2 of NCR-117.

(b) Obtain the entry for item 4(a) from Section III, item 28(g) of NCR-114.

(c) Obtain the entry for item 5(a) from Section VII, item 2 of NCR-114.

(d) Obtain the entry for item 6(a) from Section VII, item 3 of NCR-114.

(e) Obtain the entry for item 7(a) from Section VII, item 1 of NCR-114.

(f) Obtain the entry for item 10(e) from Section II, item 19(d) of NCR-117.

(g) Delete columns (c) and (d).

(2) If the farm is a diversion dryland farm, obtain entries for Section V as follows:

(a) Add the entries in Section III, items 1 and 4 of NCR-117 and enter in Section V, item 2(a) the result of such addition or the entry in Section III, item 2 of NCR-117, whichever is the smaller.

(b) Obtain the entries for items 4(a), 5(a), 6(a), 7(a) and 10(e) in the manner set forth in item (1) of this subparagraph f for a diversion nondryland farm.

(c) Obtain the entry for item 8(a) from Section III, item 36(g) of NCR-114.

(d) Delete columns (b) and (d).

(3) If the farm is a nondiversion farm, obtain entries for Section V as follows:

(a) Obtain the entry for item 3(a) from Section III, item 42(g) of NCR-114.

(b) Obtain the entries for items 4(a), 5(a), 6(a), 7(a), and 10(e) in the manner set forth in item (1) of this subparagraph f, for a diversion nondryland farm.

(c) Delete columns (b) and (c).

g. Make entries in Section VI as follows:

(1) Enter in the space provided therefor the sugar beet factor. The sugar beet factors for the States in the North Central Region are set forth in paragraph 1 g of this Section I.

(2) Obtain the entry for item 1 from Section III, item 9(g) of NCR-114.

(3) Obtain the entry for item 2 from Section VII, item 4 of NCR-114.

(4) Obtain the entry for item 4 from Section VII, item 5 of NCR-114.

(5) Obtain the entry for item 6 from Section IV, item 7(c) of NCR-114.

(6) Obtain the entry for item 8 from Section II, column (c) of NCR-114 on the line opposite the name of the person for whom NCR-117 is being prepared, unless the farm is a sharecropper farm, in which case enter in item 8 the entry for sugar beets in Section I, column (k) of NCR-114A on the line opposite the name of the person for whom NCR-117 is being prepared.

3. Upon completion of the entry work in connection with all Forms NCR-114 and NCR-114A in the lot, sign and enter the date in the spaces provided therefor in Section III, item 5 of NCR-119 and release the Forms NCR-114, NCR-114A, NCR-114C, NCR-116, NCR-117 and NCR-119 to a review clerk.

II. <u>Instructions to Review Clerks</u>.

1. Determine that the correct forms have been prepared for all Forms NCR-114 and NCR-114A in the lot.

2. Verify the entry work on all Forms NCR-116 and NCR-117 in the lot following the instructions to entry clerks contained herein. Use the first copy of NCR-116 or NCR-117 in verifying

the entry work in order that poor carbon impressions may be detected and made legible. If an error was made in transferring any entry from NCR-114 or NCR-114A to NCR-116 or NCR-117, note such error and refer the case to the person in charge who will make the correction. When a correction is made on an NCR-116, prepare and attach RF-106 thereto. Enter in the spaces provided on such form the State and county code and serial number and the applicant's name. Enter a check mark (√) on RF-106 after each item in connection with which a correction was made on NCR-116. When a correction is made on an NCR-117, prepare and attach RF-107 thereto. Enter on such form the State and county code and serial number, the name of the applicant, and the work sheet number. Enter a check mark (√) on RF-107 after each item in connection with which a correction was made on NCR-117.

3. After all review work has been completed, sign and enter the date in the spaces provided therefor in Section III, item 6 of NCR-119 and release the lot to the person designated to release transmittals.

III. Instructions for Release of Transmittal.

1. After the entry work and review work have been completed in connection with all lots in a transmittal, the clerk designated by the person in charge of the Entry Unit shall separate Forms NCR-116 and NCR-117 from Forms NCR-114, NCR-114A, and NCR-114C. Detach the originals of all Forms NCR-114A and NCR-114C from the copies of such forms. Prepare a list of the work sheet numbers of such forms, in duplicate, and release the copy of such list and the originals of the Forms NCR-114A and NCR-114C to the General Accounting Preaudit Office. Obtain a receipt for such forms on the original list and forward such original list to the record clerk in the Records Unit.

2. Enter in the spaces provided in the last line in Section I of NCR-119 the number of Forms NCR-116 and the number of Forms NCR-117 prepared for the lot covered by such NCR-119.

3. Prepare RF-103 for Forms NCR-114 and NCR-114A. Prepare such form in duplicate unless there are suspensions in any lot, in which case, prepare such form in triplicate. Enter in the upper right-hand corner the State and county code. Check the box marked "Summaries of Performance" in the line beneath the title of the form. Enter the words "Statistics Section" in the space following the words "Release to" and enter the date in the second line beneath the title of the form, unless there are suspensions in any lot, in which case enter the words "Statistics Section and Clearance Unit" instead of the words "Statistics Section". Enter in column (a) the lot numbers of the lots in the transmittal and in column (b) the number of Forms NCR-114 in each lot which is being released to the Statistics Section. Enter in column (c) the number of suspensions, if any, and in

columns (d) to (g), inclusive, the work sheet numbers of such suspensions.

4. Release the Forms NCR-114 and NCR-114A together with the first copy of RF-103, to the Statistics Section. Obtain the signature of a designated representative of the Statistics Section on the original of RF-103. If there are any suspensions, release such suspensions together with the second copy of RF-103 to the Clearance Unit and obtain the signature of a representative of the Clearance Unit on the original of RF-103. Forward such original RF-103 to the record clerk in the Records Unit.

5. Prepare RF-103 in duplicate for the Forms NCR-116 and NCR-117 which are to be released to the Computation Unit. Enter the State and county code in the upper right-hand corner. Check the box marked "Applications for Payment" in the line immediately beneath the title of the form. Enter the words "Computation Unit" in the space following the words "Released to" and enter the date in the second line beneath the title of the form. Enter in column (a) the numbers of the lots containing the Forms NCR-114 and NCR-114A from which Forms NCR-116 and NCR-117 were prepared, and in column (b) the number of Forms NCR-116 and the number of Forms NCR-117 prepared in connection with each lot.

6. Release the Forms NCR-116 and NCR-117 together with NCR-119 and the copy of RF-103 to the Computation Unit. Obtain the signature of a representative of the Computation Unit on the original of RF-103 and release such RF-103 to the record clerk in the Records Unit.

Supplement No. 2 to
NCR-State 108

Issued February 7, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING 1937 SUMMARIES OF PERFORMANCE AND APPLICATIONS FOR PAYMENT IN STATE APPLICATION FOR PAYMENT SECTIONS IN THE NORTH CENTRAL REGION

NCR-State 108 is hereby further amended as follows:

1. Part II, section IX, paragraph 10 is amended to read as follows:

   10. If the signature of an applicant was printed, affixed by mark, or written in other than English script, determine that such signature has been witnessed by at least one person whose signature is in English script, in the original, and handwritten.

2. Part VI, section II is amended by adding at the end thereof the following new paragraphs 6, 7, and 8.

   6. If a corrected summary of performance or a request for correction of a summary of performance involving a change in basic data or a change in name of an applicant is received from the county committee before an application for payment prepared from the original summary of performance has been submitted to the General Accounting Preaudit Office, determine that there has been received from the county committee a memorandum indicating the reasons for the proposed corrections. Obtain the original summary of performance and refer the original summary of performance and the corrected summary of performance, if any, together with the memorandum of explanation from the county committee, to the person in charge of the Application for Payment Section who shall initial such memorandum if the reasons for the proposed corrections are acceptable. If there is any question concerning the acceptability of the reasons for the correcti ons, the case shall be referred to the chairman of the State committee for approval. If it is deemed necessary, such case shall be investigated by a representative of the State committee. If it is determined that the reasons are not acceptable, the case shall be handled on the basis of the original data. In such cases the county committee shall be advised why the corrections may not be made. If it is determined that the reasons are acceptable, the case shall be handled on the basis of the corrected data. In such case, both

Supplement No. 2 to
NCR-State 108

Issued February 7, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING 1937 SUMMARIES OF PERFORMANCE AND APPLICATIONS FOR PAYMENT IN STATE APPLICATION FOR PAYMENT SECTIONS IN THE NORTH CENTRAL REGION

NCR-State 108 is hereby further amended as follows:

1. Part II, section IX, paragraph 10 is amended to read as follows:

   10. If the signature of an applicant was printed, affixed by mark, or written in other than English script, determine that such signature has been witnessed by at least one person whose signature is in English script, in the original, and handwritten.

2. Part VI, section II is amended by adding at the end thereof the following new paragraphs 6, 7, and 8.

   6. If a corrected summary of performance or a request for correction of a summary of performance involving a change in basic data or a change in name of an applicant is received from the county committee before an application for payment prepared from the original summary of performance has been submitted to the General Accounting Preaudit Office, determine that there has been received from the county committee a memorandum indicating the reasons for the proposed corrections. Obtain the original summary of performance and refer the original summary of performance and the corrected summary of performance, if any, together with the memorandum of explanation from the county committee, to the person in charge of the Application for Payment Section who shall initial such memorandum if the reasons for the proposed corrections are acceptable. If there is any question concerning the acceptability of the reasons for the correcti ons, the case shall be referred to the chairman of the State committee for approval. If it is deemed necessary, such case shall be investigated by a representative of the State committee. If it is determined that the reasons are not acceptable, the case shall be handled on the basis of the original data. In such cases the county committee shall be advised why the corrections may not be made. If it is determined that the reasons are acceptable, the case shall be handled on the basis of the corrected data. In such case, both

the original summary of performance as corrected and the corrected summary of performance, if any, shall be released to the Statistics Section.

7. If a corrected summary of performance or a request for correction of a summary of performance involving a change in basic data or a change in name of an applicant is received from the county committee after an application for payment prepared from the original summary of performance has been submitted to the General Accounting Preaudit Office, the General Accounting Preaudit Office shall be requested to suspend such application for payment if a check has not been issued. Thereafter, the case shall be handled in the manner set forth in Section II, paragraph 6 of this Part VI. If a corrected application for payment is prepared, both the original application for payment and the corrected application for payment shall be returned to the General Accounting Preaudit Office, accompanied by an answer to the preaudit difference statement which shall fully explain the corrections which have been made.

8. If a corrected summary of performance or a request that corrections be made on a summary of performance involving a change in basic data or a change in name of an applicant is received from the county committee after a check has been issued under an application for payment prepared from the original summary of performance, the case shall be handled in the manner set forth in NCR-State 108, Part VIb.

3. Part VIa, section I, paragraph I is amended by substituting the word "thereafter" for the word "therefore" in the fifth line of such paragraph.

4. Part VIa, section VIII, paragraph B, subparagraph 2, item b(8) is amended to read as follows:

   (8) Forward the original and three copies of AD-42 to the North Central Division and retain the other copy in the State office files.

5. Part VIa, Section IX, paragraph A, subparagraph 3 is amended by substituting the figures "1935" for the figures "1937" in the first line of such paragraph.

Supplement No. 3 to
NCR-State 108

Issued March 2, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING 1937 SUMMARIES OF PERFORMANCE AND APPLICATIONS FOR PAYMENT IN STATE APPLICATION FOR PAYMENT SECTIONS IN THE NORTH CENTRAL REGION

NCR-State 108, as amended, is hereby further amended as follows:

1. Part II, Section VI is amended by renumbering paragraphs 6, 7, and 8 to read 9, 10, and 11, and adding the following new paragraphs 6, 7, and 8.

   6. Determine that the sum of the entries in items 6(a) and 7(a) equals the entry in Section III, item 26(g) of NCR-114.

   7. Determine that the sum of the entries in items 6(b) and 7(b) equals the entry in Section III, item 27(g) of NCR-114.

   8. Determine that the sum of the entries in items 6(c) and 7(c) equals the sum of the entries for failed seedings of new conserving crops in Section III, items 29(g) and 30(g) of NCR-114.

2. Part VI, Section II, paragraph 6 is amended to read as follows:

   6. If a memorandum requesting correction of a summary of performance is received before an application for payment prepared from such summary of performance has been released to the General Accounting Preaudit Office, obtain the original summary of performance and refer such original summary of performance, together with the memorandum from the county office and the corrected summary of performance if one was submitted with the memorandum, to the person in charge of the Application for Payment Section or another person designated by him, who shall initial the memorandum if the proposed correction is acceptable. If there is any doubt as to the acceptability of the correction, the county committee shall be requested to furnish a full statement of the facts of the case in substantiation of the correction. If it is deemed necessary, the case shall be investigated by a representative of the State committee. If the correction is acceptable, the application for payment prepared

from the original summary of performance shall be marked "void" and filed in the State office and a new application for payment shall be prepared on the basis of the corrected data and handled in the regular manner. In such case, the original summary of performance and the memorandum requesting the correction shall be released to the Statistics Section, together with the corrected summary of performance, if any. If the correction is not acceptable, the county committee shall be so advised and the case shall be handled on the basis of the original data.

Supplement No. 4 to
NCR-State 108

Issued April 11, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION.

INSTRUCTIONS RELATIVE TO HANDLING 1937 SUMMARIES OF PERFORMANCE AND APPLICATIONS FOR PAYMENT IN STATE APPLICATION FOR PAYMENT SECTIONS IN THE NORTH CENTRAL REGION

NCR-State 108, Part VIa is hereby amended as follows:

1. Section I, subsection B (page 2) is hereby amended by deleting paragraph 7 thereof and by renumbering paragraphs 8, 9, 10, 11, and 12, to read 7, 8, 9, 10, and 11, respectively, and by adding the following new paragraph 12.

   12. AAA-372 means the form entitled "Producer's Request for Set-Off". This form is used by an applicant to authorize a set-off of part or all of his payments to liquidate his indebtedness to the United States Government.

2. Section I, subsection C (page 2) is amended to read as follows:

   C. BASIC DATA FOR MAKING SET-OFFS.

   The basic data for making set-offs shall be obtained from the Register of Indebtedness and from the Forms AAA-372 on file in the State office. The Register of Indebtedness shall be kept current at all times so as to reflect accurately the status of all cases involving indebtedness to the United States Government. The original Register of Indebtedness shows the status of the indebtedness of various debtors as of November 20, 1937. Periodically, the Comptroller will transmit to each State office, Forms C-1110, Supplement A, containing data which are to be used in supplementing or correcting the Register of Indebtedness. Also from time to time there will be received in the State office Forms AAA-372 requesting that set-offs be made from payments due applicants. The data shown on C-1110, Supplement A and the data shown on AAA-372 shall be entered on the Register of Indebtedness upon

the date of receipt of such forms. The names of new debtors shall be entered on the Register of Indebtedness alphabetically by counties, so as to facilitate checking. Any indebtedness to the A.A.A. will be set off without regard to AAA-372. Thus, in cases where the data on AAA-372 indicates that the applicant is indebted to the A.A.A. and the name of such applicant has already been listed on the Register of Indebtedness, no consideration need be given to AAA-372 insofar as the indebtedness to the A.A.A. is concerned. However, if an applicant submits AAA-372 showing that he is indebted to the A.A.A. and if his name is not on the Register of Indebtedness, investigation shall be made to determine whether the applicant is indebted. When the data from AAA-372 has been entered on the Register of Indebtedness, indicate thereon opposite the name of the debtor, "AAA-372" and indicate the agency or Department to whom the applicant is indebted; for example, "FSA" or "FCA", etc.

In addition to the foregoing corrections and supplements to the Register of Indebtedness, there shall be entered thereon data pertaining to any indebtedness under the 1936 and 1937 Agricultural Conservation Programs and the 1935 Cotton Price Adjustment Program.

Since the Register of Indebtedness and the supplements thereto are certified by the Comptroller, it may be assumed that the data thereon are correct. If there is evidence tending to show that the data are incorrect, the matter shall be referred to the Director of the North Central Division for determination. Forms ACP-30 shall not be used in connection with set-offs under the 1937 Agricultural Conservation Program. Forms FSA-RR-172 will no longer be used.

3. Section I, subsection E (page 3) is amended by adding at the end thereof the following:

The foregoing order of priority shall be effective notwithstanding that the applicant may have indicated a different order of priority on the AAA-372 which he executed.

4. Section I, subsection H (page 6) is amended as follows:

a. Paragraph 1 is amended by adding at the end thereof the following new paragraph d.

d. If the set-off in favor of the FSA is made pursuant to AAA-372, or when a set-off is made because of an overpayment under the 1936 Agricultural Conservation

Program, or the Cotton Price Adjustment Program, correct the Register of Indebtedness upon receipt of an executed copy of Form 1096 from the Disbursing Office. In all other cases (except those set forth in paragrpah 2 hereof) correct the Register of Indebtedness only when such correction is shown on C-1110, Supplement A.

b. Paragrpah 2, subparagraph b (page 6) is amended to read as follows:

b. Upon receipt of an executed copy of ACP-25 from the General Accounting Preaudit Office make the necessary adjustment on the Register of Indebtedness. If the set-off is made pursuant to the applicant's request on AAA-372, the name of the debtor shall be deleted from the Register of Indebtedness. If the set-off is made pursuant to the Comptroller's request on the Register of Indebtedness or supplements thereto, the "Amount Due" column shall be reduced by the amount which is to be set off. Delete the name of the debtor from the Register of Indebtedness if the amount set off is equal to the amount of his indebtedness as shown in the "Amount Due" column of the Register of Indebtedness. The "Amount Due" column will be presumed to be principal and interest unless there is a stamp on the Register of Indebtedness indicating that interest is not included.

5. Section III, subsection A, (page 18) is amended to read as follows:

A. If the set-off is made pursuant to the applicant's request on AAA-372 prepare Form 1096 in decuple (original and 9 copies) but if the set-off is made pursuant to the Comptroller's request on C-1110, Supplement A, prepare Form 1096 in undecuple (original and 10 copies). In all FSA set-off cases, type on a clear copy of Form 1096 the following notation - "Forward to Regional Director, Farm Security Administration, _____(Address)_____. In such cases when the form is prepared in decuple, a copy will not be sent to the Comptroller.

6. Section III, subsection D (page 18) is amended to read as follows:

D. Enter in the last column of Form 1096 the notation "FSA Case No. _____", as shown on AAA-372 or C-1110, Supplement A. If the case number is not available enter "FSA Set-Off". The name of the disbursing officer and the disbursing officer's voucher number need not be shown in such cases.

7. Section VII, subsection B (page 23) is amended by inserting a period in lieu of the comma after the letters A.A.A. and by deleting therefrom the phrase "and FSA-RR-172 shall be attached thereto".

8. Section IX, subsection B, paragraph 5 (page 30) is amended to read as follows:

   5. If the set-off is made pursuant to a request on AAA-372, attach AAA-372 to the application for payment to which it pertains when such application for payment is forwarded to the General Accounting Preaudit Office.

9. Section IX, subsection C (page 30) is amended by changing the number of paragraph 2 to paragraph 3 and by adding the following new paragraph 2:

   2. If a set-off is made pursuant to a request on AAA-372, attach AAA-372 to the application for payment to which it pertains when such application for payment is forwarded to the General Accounting Preaudit Office.

Supplement No. 5 to
NCR-State 108

Issued April 29, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION.

INSTRUCTIONS RELATIVE TO HANDLING 1937 SUMMARIES OF PERFORMANCE AND APPLICATIONS FOR PAYMENT IN STATE APPLICATION FOR PAYMENT SECTIONS IN THE NORTH CENTRAL REGION.

NCR-State 108 is hereby amended as follows:

PART II, Section IX, paragraph 14 is amended to read as follows:

14. Determine that a properly executed NCR-126 is attached to each NCR-116 or NCR-117 covering a diversion farm with respect to which the general soil-depleting base is less than 20 acres and with respect to which no cotton or final tobacco soil-depleting bases were established. If certification No. 1 of NCR-126 has been executed and such NCR-126 has been attached to an NCR-116, determine that the NCR-116 is that of the landlord of the farm covered by the NCR-116. If the landlord's share of the payment as shown on such NCR-116 is 66-2/3 percent or greater, attach to the NCR-116 a statement signed by a certifying officer to the effect that the NCR-116 is that of the landlord of the farm covered by the NCR-116 and that the share of the payment shown thereon agrees with the share of the payment shown on the corresponding NCR-114. If certification No. 3 of NCR-126 has been executed, determine that the share of the payment as shown on the NCR-117 to which such NCR-126 is attached is 100 percent. Only one certification on NCR-126 should have been signed and such certification should have been signed by the same committeeman who signed in Section VIII of NCR-116 or in Section XIII of NCR-117B.

Supplement No. 6
to NCR-State 108

Issued May 13, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING 1937 SUMMARIES OF PERFORMANCE AND APPLICATIONS FOR PAYMENT IN STATE APPLICATION FOR PAYMENT SECTIONS IN THE NORTH CENTRAL REGION

NCR-State 108 is hereby further amended as follows:

1. Part VIb, Section V, subsection C is amended by adding the following new paragraph 4:

   4. Payee Deceased or Incompetent.--If a check is returned because the payee is deceased or has been declared incompetent by a court of competent jurisdiction, authorize the cancelation of such check by use of Form 1044 if the check is held in the Disbursing Office or by use of Form AAA-375 if the check is held in the General Accounting Office. Indicate the action taken on Form 1664A.

2. Part VIb, Section VIII, subsection D, paragraph 2, item m is amended to read as follows:

   m. Enter in the fourth column the words "payee not entitled" in all cases except where the check is being canceled due to the death or incompetency of the payee. If the check is being canceled due to the death or incompetency of the payee, enter the words "Payee deceased" or the words "Payee incompetent", as the case may be.

3. Part VIb, Section VIII, subsection E, paragraph 2, item f is amended to read as follows:

   f. Enter in the blank space in the second paragraph the words "is not entitled to the proceeds of such check" in all cases except where the check is being canceled due to the death or incompetency of the payee. If the check is being canceled due to the death or incompetency of the payee, enter the words "is deceased" or the words "has been declared incompetent", as the case may be.

4. Part VIb is amended by adding the following new Section IX:

   IX. DEATH OR INCOMPETENCY.

   A. Examination of Claim If in the examination of a claim it is found that it cannot be approved, address a letter to the county committee setting forth the reason for disapproval and where possible suggest

what corrections or additional information will be required before further consideration may be given to the claim. If Form 1055 was not submitted in duplicate, a copy thereof should be prepared for the Application for Payment Section files.

1. Claim by Executor, Administrator, Guardian, or Committee.

   a. Determine that the claim is submitted by the representative of the estate on Form 1055.

   b. Determine that paragraphs 1, 2, 3, 4, 5, and 6(j), when applicable, of Form 1055 have been properly executed. Subparagraphs (a) to (i), inclusive, of paragraph 6, the affidavit of corroborating witnesses and the certificate of the notary public need not be executed in cases where the date of death or declaration of incompetency and domicile are shown in the letters of authority.

   c. Determine that the representative of the estate has signed in the space provided for the signature of the applicant following paragraph 6(j).

   d. Determine that Form 1055 is supported by a short form certificate or a certified copy of the letters of authority of the representative of the estate who has filed the claim. In those cases where the order of appointment was made more than one year prior to the date when the voucher will be presented to the General Accounting Preaudit Office, such order must be supported by a certified statement over the signature of the judge or the clerk of the court which issued such letters to the effect that the letters of authority are still in full force and effect.

2. Claims by Heirs or Creditors in Cases Where There Is No Administration of Decedent's Estate.

   a. Determine that the claim is submitted on Form 1055 and that such form has been completely executed, except for paragraph 5, to show the following facts:

      (1) That the amount of the Government check does not exceed $500.00.

(2) That the funeral expenses of the decedent have been paid or that a waiver of claim from the undertaker has been furnished. In the event Section 6 of Form 1055 indicates that the funeral expenses were paid by someone other than the claimant and were not paid from funds belonging to the estate of the decedent, determine that a waiver of claim from the person who did pay such expenses has been furnished.

(3) That the affidavit of two corroborating witnesses and the certificate of the notary public have been executed.

(4) That the claimant is the person entitled to the proceeds of the Government check under the laws of descent and distribution in the State in which the decedent had his domicile at the time of death as indicated in paragraph 1 of Form 1055. (See brief of State laws relating to descent and distribution.) In the event the decedent was domiciled at the time of his death in a State for which a brief of the laws of descent and distribution are not on file in the State office, Form 1055 should be transmitted to the Director of the North Central Division with a request that the State office be notified whether the claimant is entitled to the proceeds of such check.

b. If several persons are shown in paragraph 6 of Form 1055 to be entitled to a share of the decedent's estate, payment may be certified only to such persons listed therein who signed Form 1055 and only in the amount of such person's share unless Form 1055 is accompanied by a waiver from the other heirs of the estate, authorizing the entire payment to be made to the person signing Form 1055. If Form 1055 is signed by an agent of an heir and a properly executed power of attorney is attached payment may be certified in the name of the heir.

c. Determine that the age of the claimant is shown on Form 1055. If a waiver of claim is submitted by a person who otherwise would have shared in the payment, determine that such person is of legal age. (See brief of State laws relating to legal age.)

d. If claim is made for a person who is not of legal age, determine that letters of guardianship have been submitted with Form 1055 or that a statement has been submitted in the form of an affidavit by a person acquainted with the minor to the effect that such minor is accustomed to the payment and receipt of monies and that he is competent to receive the proceeds of such check or that a statement has been submitted in the form of an affidavit by a person showing that such minor is in his care, custody, or control; his relationship to such minor; and that the proceeds of such check will be used for the maintenance and support of the minor.

B. Disposition of Check. Determine that the check issued to the deceased or incompetent payee under the original application for payment has been canceled. Evidence of the cancelation of a check may be in the form of (1) an executed copy of Form 1044 returned from the Disbursing Office; (2) an executed copy of AAA-375 returned from the General Accounting Office; or (3) an executed copy of a memorandum returned from the Chief of the Records Division of the General Accounting Office showing the cancelation of such check.

C. Preparation of Vouchers. If the claim submitted on Form 1055 is found to be regular and the original check has been canceled, schedule the amount claimed not in excess of the amount due in the regular manner, except that each case shall be scheduled on a separate voucher. Where there is more than one person entitled to share in the estate of the decedent, separate payments shall be certified to each claimant entitled to share in the estate in the amount of each such person's respective share. If the claimant in whose favor payment is being certified is an heir or a creditor of an estate, the payment should be certified to him in his individual capacity. For example, if payment is being certified in favor of John Jones who is an heir of the John Doe Estate, his name should be listed on the voucher as John Jones and no reference need be made to the fact that he is an heir of the John Doe Estate. If the claimant in whose favor payment is being certified is a representative of an estate, the payment should be certified in favor of such representative in his representative capacity. For example, if payment is being certified in favor of John Jones who is administrator of the John Doe Estate, his name should be listed on the voucher as John Jones, administrator of the estate of John Doe. If the claimant is claiming as a widow or heir and as custodian of minor children of the decedent, payment should be certified to

"Mary Doe for herself and as custodian of James and Margaret Doe, minor children of John Doe, deceased." If there are more than two minor children, payment should be certified to "Mary Doe for herself and as custodian of the minor children of John Doe, deceased." If the claimant is a minor who has been emancipated, that is, there is presented an affidavit that the minor is capable of handling his own business affairs and has done so, payment should be certified to him in his individual capacity."

D. Certification of Adjustment Payment. Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office on Form NCR-128 and transmit such memorandum, together with the original of Form 1055 and related documents and the vouchers prepared in connection therewith, to the General Accounting Preaudit Office. File the copy of Form 1055 in the Application for Payment Section File. In the event the original check was canceled by the General Accounting Office, pursuant to a request on Form AAA-375, prepare a true copy of Form AAA-375 from the copy of such form which was returned by the Records Division of the General Accounting Office and attach the copy of such form which was returned by the General Accounting Office showing that the check has been canceled to Form 1055. The true copy of Form AAA-375 should be retained in the State office in lieu of the copy of such form which was returned by the Records Division of the General Accounting Office.

E. Words and Phrases. The following are brief explanations of various terms used in connection with death and incompetency cases.

1. Testate: Deceased leaving a will.

2. Intestate: Deceased not leaving a will.

3. Letters Testamentary: Court order appointing an executor to carry out the terms of a will.

4. Letters of Administration: Court order appointing an administrator to distribute an estate under State law.

5. Short form Certificate: Short certificate issued by a court certifying that letters testamentary or letters of administration have been issued.

6. Executor: Person appointed by a court to settle the estate of a decedent in accordance with a will.

7. Administrator: Person appointed by a court to settle the estate of a decedent in accordance with State law, usually in absence of a will.

8. Guardian: Person appointed by a court for the care of the person or property of another as in the case of a lunatic or infant.

9. Committee: Same as guardian.

10. Descendants: Children, grandchildren, great-grandchildren of decedent.

11. Custodian: Person who has not been appointed guardian but who has actual physical custody of a minor, and has charge of the minor's business affairs. Usually a parent or near relative of minor.

12. Minor; Person who has not reached the age at which State law declares him competent to handle all business affairs.

13. Kin, Kindred: Blood relation or relations. For example, the brother of decedent's father is kin, whereas the wife of such brother is not kin.

14. Brothers and sisters of the whole blood: Brothers and sisters having both parents in common.

15. Brothers and sisters of the half blood: Brothers and sisters having but one parent in common.

16. Power of Attorney: Instrument authorizing one person to transact business for and execute the signature of another. Note that in power of attorney cases payment should be scheduled to the principal and not to the designated fiduciary.

17. Waiver: Instrument by which a person definitely and clearly renounces or gives up his right in and to the proceeds of the check. Note that in waiver cases payment should be scheduled to the person in whose favor the waiver was executed and not to the person who executed the waiver.

18. Trust Agreement: Instrument by which one or more persons designate another to receive the payment in his own name. Note that in trust cases payment should be scheduled to the trustee as such.

F. Brief of State laws for Use in Settlement of Deceased and Incompetent Cases.

1. Brief of laws relating to descent and distribution.--any cases involving children who are adopted, illigitimate or of the half blood, should be submitted to the Director of the North Central Division for appropriate action.

   a. Illinois. The decedent's personal property is to be distributed as follows:

      (1) If spouse survives:

         (a) If there are no living children of decedent, descendants of deceased children of decedent, parent or parents, brothers or sisters, or descendants of deceased brothers or sisters, spouse takes entire estate.

         (b) If there are living children of decedent, or living descendants of deceased children of decedent, spouse takes one-third of the estate.

         (c) The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

            (a-1) If there are living children of decedent, or living descendants of deceased children of decedent:

               (b-1) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

               (b-2) If there are living descendants of deceased children:

                  (c-1) Divide estate into equal shares for all living children of decedent and all children deceased but with living descendants. (Sec. (C-2) (Do not include children who are deceased without leaving living descendants.) Living children take such shares.

                  (c-2) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.

(d-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.

(a-2) If no children of decedent, or descendants of deceased children of decedent survive:

(b-1) If there are living parents or parent, living brothers or sisters, or living descendants of deceased brothers or sisters of the decedent:

(c-1) If both parents and all brothers and sisters are living, or if some brothers and sisters are living and some are deceased leaving no living descendants, the living parents and/or living brothers and sisters take equal shares.

(b-2) If only one parent and all the brothers and sisters are living, or there are no living descendants of deceased brothers and sisters

(c-1) Divide estate into equal shares for living parent, deceased parent and all living brothers and sisters. Living parent takes two shares and living brothers and sisters take one share each.

(b-3) If there are living descendants of deceased brothers and sisters,

(c-1) Divide estate into equal shares for both parents, all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. See (d-1) (Do not include brothers and sisters who are deceased without leaving living descendants.) Parents take one share each (if one parent is deceased surviving parent takes two shares), and living brothers and sisters take one share each.

(d-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their parent.

(2) If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

b. Indiana. The personal property of the decedent's estate is to be distributed as follows:

(1) If spouse survives:

(a) If there are no living children of decedent, living descendants of deceased children of decedent, or parents or parent, spouse takes the entire estate.

(b) If there are no living children of decedent, or living descendants of deceased children of decedent, and the real and personal estate does not exceed $1,000, spouse takes the entire estate.

(c) If there are no living children of decedent, or living descendants of deceased children of decedent, and the real and personal estate exceeds $1,000:

(a-1) If there are living parents or parent:

(b-1) If both parents are living, spouse takes three-fourths of the estate and one-fourth passes in equal shares to the parents.

(b-2) If only one parent is living, spouse takes three-fourths of the estate and one-fourth passes to the surviving parent.

(d) If there are more than two living children of decedent, or two living children and living descendants of one or more deceased children of decedent, or living descendants of two deceased children and one or more living children, or living descendants of more than two deceased children of decedent, spouse takes one-third of the estate.

(e) If there are not more than two living children of decedent, or not more than one living child and living descendants of one deceased child of decedent, or living descendants of not more than two deceased children of decedent:

(a-1) If all children are living, or if some are living and some are deceased but leaving no living descendants spouse and living children take equal shares.

(a-2) If there are living descendants of deceased children:

(b-1) Divide estate into equal shares for spouse, all living children, and all children deceased but with living descendants. (See (c-1). Do not include children who are deceased without leaving living descendants.) Spouse and living children take such shares.

(c-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

(d-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the deceden and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their deceased parent.

(2) The remainder of the estate, or all of the estate if no spouse survives, is to be distributed as follows:

(a) If there are living children of decedent, or living descendants of deceased children of decedent:

(a-1) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

(a-2) If there are living descendants of deceased children:

(b-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (b-2). (Do not include children who are deceased without leaving living descendants). Living children take such shares.

(b-2) Grandchildren and great-grandchildren take as provided under Section (1), (d), <u>supra</u>.

(b) If there are no living children of decedent, or living descendants of deceased children of decedent:

(a-1) If there are living parents or parent, and no living brothers or sisters or living descendants of deceased brothers and sisters:

(b-1) If both parents are living, the estate is divided equally between them.

(b-2) If only one parent is living, such parent takes the entire estate.

(c) If no children of decedent, descendants of deceased children of decedent, or parent or parents survive:

(a-1) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:

(b-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.

(b-2) If there are living descendants of deceased brothers and sisters:

(c-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (d-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

(d-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

(d) If there are living brothers or sisters, or living descendants of deceased brothers or sisters <u>and</u> living parents or parent, the estate is divided into two equal portions.

(a-1) One portion is divided equally between the decedent's parents, if both are living, and if one be deceased, such surviving parent takes the entire portion.

(a-2) Living brothers and sisters and living descendants of deceased brothers and sisters share the remaining one-half portion in the same manner as provided under Section (2), (c), <u>supra</u>.

(3) If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division, for consideration.

c. <u>Iowa</u>. The personal estate of the decedent is to be distributed as follows:

(1) If spouse survives:

(a) If there are living children of decedent, or living descendants of deceased children of decedent, spouse takes one-third of the estate.

(b) If none of the above descendants survive, spouse takes the entire estate up to $7,500 and one-half of the excess.

(2) The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

(a) If there are living children of decedent or living descendants of deceased children of decedent:

(a-1) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

(a-2) If there are living descendants of deceased children:

(b-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (c-1). (Do not include children who are deceased without leaving living descendants.) Living children take such shares.

(c-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.

(d-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.

(b) If no children or descendants of deceased children survive:

(a-1) If there are living parents or parent of the decedent:

(b-1) If both parents are living, the estate is divided equally between them.

(b-2) If only one parent is living, such parent takes the entire estate.

(c) If no children, descendants of deceased children, or parent or parents survive:

(a-1) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:

(b-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.

(b-2) If there are living descendants of deceased brothers and sisters:

(c-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (d-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

(d-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

(3) If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

d. Michigan. The decedent's personal estate is to be distributed as follows:

(1) If spouse survives:

(a) If there is only one living child of decedent, or descendants of only one deceased child of decedent, spouse takes one-half of the estate.

(b) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent, or descendants of more than one deceased child of decedent survive, spouse takes one-third of the estate.

(c) If there are no living children, or living descendants of deceased children, but parent or parents, brothers or sisters, or descendants of deceased brothers or sisters survive, a surviving husband takes one-half of the estate and a surviving widow takes all of the estate up to $3,000 plus one-half of the excess.

(d) If none of the foregoing relatives survive, spouse takes the entire estate.

(2) The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

(a) If there are living children of decedent or living descendants of deceased children of decedent:

(a-1) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

(a-2) If there are living descendants of deceased children:

(b-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (c-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.

(c-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

(d-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

(b) If no children or descendants of deceased children survive:

(a-1) If there are living parents or parent of the decedent:

(b-1) If both parents are living, the estate is divided equally between them.

(b-2) If only one parent is living, such parent takes the entire estate.

(c) If no children, descendants of deceased children, or parents or parent survive:

(a-1) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:

(b-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.

(b-2) If there are living descendants of deceased brothers and sisters:

(c-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (d-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.)

(d-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent, except that if there are no brothers or sisters of the decedent and nephews and nieces take the estate, such nephews and nieces take equal shares without regard to the shares of their parents.

(3) If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

e. Minnesota. The decedent's personal property is to be distributed as follows:

(1) If spouse survives:

(a) If there are no living children of decedent, or living descendants of deceased children of decedent, spouse takes entire estate.

(b) If there is only one living child of decedent, or living descendants of only one deceased child of decedent, spouse takes one-half of the estate.

(c) If more than one child of decedent, or one child and living descendants of one or more deceased children of decedent or living descendants of more than one deceased child of decedent, survive, spouse takes one-third of the estate.

(2) The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

(a) If there are living children of decedent or living descendants of deceased children of decedent:

(a-1) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

(a-2) If there are living descendants of deceased children:

(b-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (c-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.

(c-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent.

(c-2) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received.

(b) If no children of decedent or descendants of deceased children of decedent survive:

(a-1) If there are living parents or parent of the decedent:

(b-1) If both parents are living, the estate is divided equally between them.

(b-2) If only one parent is living, such parent takes the entire estate.

(c) If no children of decedent, descendants of deceased children of decedent, or parent or parents survive:

(a-1) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:

(b-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.

(b-2) If there are living descendants of deceased brothers and sisters:

(c-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (d-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

(d-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

(3) If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

f. Missouri. The decedent's personal estate is to be distributed as follows:

(1) If spouse survives:

(a) If there are no living children of decedent, or living descendants of deceased children of decedent, spouse takes one-half of the estate.

(b) If no children of decedent, descendants of deceased children of decedent, parent or parents, brothers or sisters, or descendants of deceased brothers or sisters survive, spouse takes the entire estate.

(c) If there are living children of decedent, or living descendants of deceased children of decedent:

(a-1) If all children of decedent are living, or if some are living and some are deceased but leaving no living descendants, spouse and living children take equal shares.

(a-2) If there are living descendants of deceased children of decedent:

(b-1) Divide estate into equal shares for spouse, all living children, and all children deceased but with living descendants. (See (c-1). Do not include children who are deceased without leaving living descendants.) Spouse and living children take such shares.

(c-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent, and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

(d-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

(2) The remainder of the estate, or all of the estate if no spouse survives, is to be distributed as follows:

(a) If there are living children of decedent, or living descendants of deceased children of decedent:

(a-1) If all children of decedent are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

(a-2) If there are living descendants of deceased children of decedent:

(b-1) Divide estate Into equal shares for all living children and all children deceased but with living descendants. (See (c-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.

(c-1) Grandchildren and great-grandchildren take as provided under Section (1), supra.

(b) If there are no living children of decedent, or living descendants of deceased children of decedent:

(a-1) If there are living parents or parent, brothers or sisters, or living descendants of deceased brothers or sisters:

(b-1) If all the brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, the living parent or parents and/or living brothers and sisters take equal shares.

(b-2) If there are living descendants of deceased brothers and sisters:

(c-1) Divide estate into equal shares for living parent or parents, all living brothers and sisters, and all deceased brothers and sisters who leave living descendants.

(See (d-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living parent or parents and living brothers and sisters take such shares.

(d-1) Nephews and nieces (children of deceased brothers or sisters) divide equally among them the share of their deceased parent, except that if there are no living brothers or sisters of the decedent and nephews and nieces take the estate, such nephews and nieces take equal shares without regard to the shares of their parents.

(3) If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

g. Nebraska. The decedent's personal property is to be distributed as follows:

(1) If spouse survives:

(a) If the surviving spouse is the parent of all of the decedent's children:

(a-1) If there is only one living child of decedent, or living descendants of only one deceased child of decedent, spouse takes one-half of the estate.

(a-2) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent survive, spouse takes one-third of the estate.

(b) If the surviving spouse is not the parent of all the decedent's children:

(a-1) If there are living children of decedent, or living descendants of deceased children of decedent, spouse takes one-fourth of the estate.

(c) If there are no living children of decedent, or living descendants of deceased children of decedent, but other kindred survive, spouse takes one-half of the estate whether or not such spouse is parent to all the decedent's children.

(d) If there are no living children of decedent, living descendants of deceased children of decedent, or other kindred, spouse takes the entire estate whether or not such spouse is parent of all the decedent's children.

(2) The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

(a) If there are living children of decedent or living descendants of deceased children of decedent:

(a-1) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

(a-2) If there are living descendants of deceased children:

(b-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (c-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.

(c-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

(d-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

(b) If no children of decedent or descendants of deceased children of decedent survive:

(a-1) If there are living parents or parent of the decedent:

(b-1) If both parents are living, the estate is divided equally between them.

(b-2) If only one parent is living, such parent takes the entire estate.

(c) If no children of decedent, descendants of deceased children of decedent, or parents or parent survive:

(a-1) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:

(b-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.

(b-2) If there are living descendants of deceased brothers and sisters:

(c-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters, who leave living descendants. (See (d-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

(d-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

(3) If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

h. Ohio. The decedent's personal property is to be distributed as follows:

(1) If spouse survives:

(a) If there is only one living child of decedent, or living descendants of only one deceased child of decedent, spouse takes one-half of the estate.

(b) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent, or descendants of more than one deceased child of decedent survive, spouse takes one-third of the estate.

(c) If there are no living children of decedent, or living descendants of deceased children of decedent, but a parent or parents survive, spouse takes three-fourths of the estate.

(d) If there are no living children of decedent, living descendants of deceased children of decedent, or parent or parents, spouse takes the entire estate.

(2) The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

(a) If there are living children of decedent or living descendants of deceased children of decedent:

(a-1) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

(a-2) If there are living descendants of deceased children:

(b-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (c-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.

(c-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

(d-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

(b) If no children of decedent or descendants of deceased children of decedent survive:

(a-1) If there are living parents or parent of the decedent:

(b-1) If both parents are living, the estate is divided equally between them.

(b-2) If only one parent is living, such parent takes the entire estate.

(c) If no children of decedent, descendants of deceased children of decedent, or parent or parents survive:

(a-1) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:

(b-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.

(b-2) If there are living descendants of deceased brothers and sisters:

(c-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See(d-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

(d-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

(3) If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

i. South Dakota. The decedent's personal property is to be distributed as follows:

(1) If spouse survives:

(a) If there are no living children of decedent, descendants of deceased children of decedent, parents or parent, brothers or sisters, or descendants of deceased brothers or sisters of decedent, spouse takes the entire estate.

(b) If there is only one living child of decedent or living descendants of only one child of decedent, spouse takes one-half of the estate.

(c) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent, or descendants of more than one deceased child of decedent survive, spouse takes one-third of the estate.

(d) If there are no living children of decedent, or living descendants of deceased children of decedent, but a parent or parents, brother or sister, or descendants of deceased brothers or sisters of decedent survive, spouse takes all of the estate up to $20,000 and one-half of the excess.

(2) The remainder of the estate, or all the estate if no spouse survives, is to be distributed as follows:

(a) If there are living children of decedent or living descendants of deceased children of decedent:

(a-1) If all children are living, or if some are living and some are deceased but leaving no living descendants, living children take equal shares.

(a-2) If there are living descendants of deceased children:

(b-1) Divide estate into equal shares for all living children and all children deceased but with living descendants. (See (c-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.

(c-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

(d-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

(b) If no children of decedent or descendants of deceased children of decedent survive:

(a-1) If there are living parents or parent of the decedent:

(b-1) If both parents are living, the estate is divided equally between them.

(b-2) If only one parent is living, such parent takes the entire estate.

(c) If no children of decedent, descendants of deceased children of decedent, or parents or parent survive:

(a-1) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:

(b-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.

(b-2) If there are living descendants of deceased brothers and sisters:

(c-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (d-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

(d-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent, except that if there are no living brothers and sisters of the decedent and nephews and nieces take the estate, such nephews and nieces take equal shares without regard to the shares of their parents.

(3) If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

j. Wisconsin. The personal estate of the decedent is to be distributed as follows:

(1) If widow survives:

(a) If there is only one living child of decedent, or living descendants of only one deceased child of decedent, widow takes one-half of the estate.

(b) If more than one child of decedent, or one child and descendants of one or more deceased children of decedent, or descendants of more than one deceased child of decedent survive, widow takes one-third of the estate.

(2) The remainder of the estate, or all the estate if no widow survives, is to be distributed as follows:

(a) If there are living children of decedent or living descendants of deceased children of decedent:

(a-1) If all children are living, or if some are living and

some are deceased but leaving no living descendants, living children take equal shares.

(a-2) If there are living descendants of deceased children:

(b-1) Divide estate into equal shares for all living children and all children deceased but with living descentants. (See (c-1). Do not include children who are deceased without leaving living descendants.) Living children take such shares.

(c-1) Grandchildren (children of deceased child of decedent) divide equally among them the share of their deceased parent, except that if there are no living children of the decedent and grandchildren take the estate, such grandchildren take equal shares without regard to the shares of their parents.

(d-1) If any such grandchildren are deceased, leaving children, such children divide equally among them the share such deceased grandchild would have received, except that if there are no living children of the decedent and no living grandchildren of the decedent, and great-grandchildren take the estate, such great-grandchildren take equal shares without regard to the shares of their parents.

(b) If no children of decedent or descendants of deceased children of decedent survive:

(a-1) If spouse survives, such survivor takes entire estate.

(c) If no children of decedent, descendants of deceased children of decedent or spouse survive:

(a-1) If there are living parents or parent of the decedent:

(b-1) If both parents are living, the estate is divided equally between them.

(b-2) If only one parent is living, such parent takes the entire estate.

(d) If no children of decedent, descendants of deceased children of decedent, parents or parent, or spouse survive:

(a-1) If there are living brothers or sisters, or living descendants of deceased brothers or sisters:

(b-1) If all brothers and sisters are living, or if some are living and some are deceased but leaving no living descendants, living brothers and sisters take equal shares.

(b-2) If there are living descendants of deceased brothers and sisters:

(c-1) Divide estate into equal shares for all living brothers and sisters, and all deceased brothers and sisters who leave living descendants. (See (d-1). Do not include brothers and sisters who are deceased without leaving living descendants.) Living brothers and sisters take such shares.

(d-1) Nephews and nieces (children of a deceased brother or sister) divide equally among them the share of their deceased parent.

(3) If none of the above kindred survive, the claim should be submitted to the Director of the North Central Division for appropriate action.

2. State laws with respect to the age of majority.

	Male	Female
a. Illinois	21	18
b. Indiana	21	21
c. Iowa	21 or before if he marries	21 or before if she marries.
d. Michigan	21	21
e. Minnesota	21	18
f. Missouri	21	21
g. Nebraska	21	21 or before if she marries.
h. Ohio	21	21
i. South Dakota	21	18
j. Wisconsin	21	21

3. Brief of State laws relating to the priority of the claims of creditors.

a. Illinois. Payment of Debts - Order of Preference.--All demands against the estate of any testator or intestate shall be divided into classes in manner following, to-wit:

First. Funeral expenses and necessary cost of administration.

Second. The widow's award, if there be a widow; or children if there are children and no widow.

Third. Expenses attending last illness, including physician's bill, and demands due common laborers or household servants of deceased for labor.

Fourth. Debts due the common school fund or township.

Fifth. Where the deceased has received money in trust for any purpose, his executor or administrator shall pay out of his estate the amount thus received and not accounted for.

Sixth. All other debts and demands of whatever kind without regard to quality or dignity, which shall be exhibited to the court within one year from granting of letters as aforesaid.

All claims and demands of whatever class not exhibited to the court within one year from the granting of letters as aforesaid shall be forever barred as to property and estate of the deceased which has been inventoried or accounted for by the executor or administrator * * *.

b. Indiana. Payment of Debts--Order of Preference.--Unless otherwise provided in this act, the debts and liabilities of a decedent, shall, if his estate be solvent, be paid in the following order of classes:

First. The expenses of administration.

Second. The expenses of the funeral of the deceased.

Third. The expenses of his last sickness.

Fourth. Taxes accrued upon the real and personal estate of the deceased at his death, and taxes assessed upon the personal estate during the course of the administration.

Fifth. Debts secured by liens upon the personal and real estate of the decedent, created or suffered by him in his lifetime, and continuing in force: Provided, that if the real estate of the decedent shall have been sold subject to any lien, and the holder thereof shall have accepted the bond of the purchaser as provided in this act, the debt secured by such lien shall be omitted in the distribution.

Sixth. A sum not exceeding $50 for wages due any employee for work and labor performed for the decedent within two months prior to his death.

Seventh. General debts.

Eighth. Legacies.

Annotation: Claims not presented.--It is the duty of an executor to pay decedent's debts that constitute a lien on decedent's realty, although such debts are not presented as claims against the estate.

c. Iowa. Payment of Debts--Order of Preference.--As soon as the executor or administrator is possessed of sufficient means over and above the expenses of administration, he shall pay off the charges of the last sickness and funeral of deceased, and next, any allowance made by the court for the maintenance of the widow and minor children.

Other demands against the estate shall be payable in the following order:

1. Debts entitled to preference under the laws of the United States.

2. Public rates and taxes.

3. Claims filed within six months after the first publication or posting of the notice given by the executors or administrators of their appointment.

4. All other debts.

5. Legacies and the distributive shares, if any.

d. Michigan. Payment of Debts--Order of Preference.--If the assets which the executor or administrator may have received, and which can be appropriated to the payment of debts, shall not be sufficient, he shall, after paying the necessary expenses of administration, pay the debts against the estate in the following order: 1. The necessary funeral expenses as determined by the judge of probate; 2. The expenses of the last sickness; 3. debts having a preference by the laws of the United States; 4. Debts due to other creditors, including any remainder of the funeral expenses over and above that determined as necessary by the judge of probate.

If there shall not be assets enough to pay all the debts of any one class, each creditor shall be paid a dividend in proportion to his claim; and no creditor of any one class shall receive any payment until all those of the preceding class shall be fully paid.

e. Minnesota. Payment of Debts--Order of Preference.--If the applicable assets of the estate be insufficient to pay the following in full, the representative shall make payment in this order:

1. Expenses of administration.

2. Funeral expenses.

3. Expenses of last illness.

4. Debts having preference by laws of the United States.

5. Taxes.

6. Other debts duly proved.

When any assets of the estate are encumbered by mortgage, pledge, or otherwise, the representative may pay such encumbrance or any part thereof, whether or not the holder of the encumbrance has filed a claim, if it appears to be for the best interest of the estate and if the court, with or without notice, shall have so ordered. No such payment shall increase the share of the devisee, legatee, or heir entitled to receive such encumbered assets, unless otherwise provided in the will.

No preference shall be given in the payment of any debt over any other debt of the same class, nor shall a debt due and payable be entitled to preference over debts not due.

When a will designates the property to be appropriated for the payment of debts or other items, it shall be applied to such purpose.

f. Missouri. Payment of Debts--Order of Preference.--All demands against the estate of any deceased person shall be divided into the following classes: I. Funeral expenses. II. Expenses of the last sickness, wages of servants and demands for medicine and medical attendance during the last sickness of deceased; also reasonable cost of tombstone if allowed by court. III. All debts, including taxes due the State or any county or incorporated city or town; and it shall be the duty of the executor or administrator to pay all such taxes without any demand therefor being presented to the court for allowance: Provided, that no executor or administrator shall pay any taxes on the real estate of the deceased that are not a charge against the same at the death of the deceased, except where he is in possession of the realty under an order of the court. IV. Judgment rendered against the deceased in his lifetime, and judgments rendered upon attachments levied upon property of the deceased during his lifetime; but if such judgment shall be liens upon the real estate of the deceased, and the estate shall be insolvent, such judgments as are liens upon the real estate shall be paid as provided in sections 148 to 156, without reference to classification, except the classes of demands mentioned in the first and second subdivisions of this section shall have precedence of such judgments. V. All demands, without regard to quality, which shall be legally exhibited against the estate within six months after the date of the granting of the first letters on the estate. VI. All demands thus exhibited after the end of six months and within one year after the date of the granting of the first letters on the estate.

All demands against any estate shall be paid by the executor or administrator, as far as he has assets, in the order in which they are classed; and no demand of one class shall be paid until all previous classes be satisfied; and if there be not sufficient to pay the whole of any one class, such demands shall be paid in proportion to their amounts. Executors and administrators may assign the notes and bonds, stocks, accounts and all other evidences of debt of the estate to

creditors, legatees and distributees in discharge of an amount of their claims equal to the amount of such bond or note.

g. Nebraska. Payment of Debts--Order of Preference.--If the assets which the executor or administrator may have received and which can be appropriated to the payment of debts shall not be sufficient, he shall, after paying the necessary expenses of administration, pay the debts against the estate in the following order: First. The necessary funeral expenses, which shall be a preferred claim only to an amount not exceeding $250 for casket and services of undertaker. Second, The expenses of the last sickness. Third. Debts having a preference by the laws of the United States. Fourth. Debts due to other creditors.

If there shall not be assets enough to pay all the debts of any one class, each creditor shall be paid a dividend in proportion to his claim, and no creditor of any one class shall receive any payment until all those of the preceding class shall be fully paid.

h. Ohio. Payment of Debts--Order of Preference.--Every executor or administrator shall proceed with diligence to pay the debts of the deceased, applying the assets in the following order:

1. Bill of funeral director not exceeding three hundred fifty dollars, such other funeral expenses as are approved by the court, the expenses of the last sickness and those of administration.

2. The allowance made to the widow and children for their support for twelve months.

3. Debts entitled to a preference under the laws of the United States.

4. Public rates and personal property taxes. Any devisee taking any real estate under a devise in any will or an heir taking under the statutes of descent, shall take the same subject to all taxes, penalties, and assessments, which are a lien against such real estate.

5. To every person who performed manual labor in the service of the deceased, before payment of the general creditors, the full amount of wages due to such person for such labor performed within twelve months preceding the decedent's death, not exceeding one hundred and fifty dollars.

6. Other debts as to which claims have been presented within four months after the appointment of the executor or administrator.

7. Debts due to all other persons. Such part of the bill of the funeral director as exceeds three hundred fifty dollars shall be included as a debt under item 6 or 7 depending upon the time when the claim for such additional amount is presented.

If there be not enough, after paying any one of such classes, to pay all the debts of the next class, the creditors of the latter class shall be paid ratably in proportion to their respective debts. No pay-

NCR-State 108 (CAP)

Issued August 19, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING 1937 COTTON PRICE ADJUSTMENT APPLICATIONS FOR PAYMENT IN STATE APPLICATION FOR PAYMENT SECTIONS IN THE NORTH CENTRAL REGION

CONTENTS

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

GENERAL

The instructions contained herein shall be followed in Application for Payment Sections in the State offices in the North Central Region in handling cotton price adjustment applications for payment and related forms.

QUESTIONS PERTAINING TO PROCEDURE

Members of the State committee and all persons in the Application for Payment Section who are to handle cotton price adjustment applications should become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the 1937 Cotton Price Adjustment Program in the North Central Region. Deviation from these instructions will not be permitted. Any question relative to the procedure to be followed in any case should be referred to the person in charge of the unit where the question arises, or to the person in charge of the Application for Payment Section if the person in charge of the unit is unable to satisfactorily answer the question. If the question is not covered by the instructions contained herein, such question shall be referred to the Director of the North Central Division.

CHANGES AND CORRECTIONS

No change or correction shall be made in any form used in connection with the 1937 Cotton Price Adjustment Program unless such change or correction is specifically authorized by these instructions. In making changes or corrections, except as otherwise authorized, draw a line through the incorrect entry in such a manner that the entry will remain legible and insert the correct entry in the nearest available space.

DEFINITION OF TERMS

As used herein, the following terms shall have the following meanings:

1. Application means CAP-103, Revised, entitled "Application for Payment - 1937 Cotton Price Adjustment Program." Forms CAP-103A and CAP-103B when used shall also constitute part of the application. Any reference to columns A to L of CAP-103 shall likewise include columns A to L of CAP-103A and any reference to columns C to G of CAP-103 shall likewise include columns B to N of CAP-103B.

2. 1937 Cotton Price Adjustment Program means the program for making adjustment payments with respect to the 1937 cotton crop pursuant to the Third Deficiency Appropriation Act.

3. Transmittal means all applications which are transmitted from a county office to the State office at one time.

4. Lot means all applications the serial numbers of which are listed on one sheet of NCR-124 CAP (hereinafter referred to as NCR-124).

5. Lot number means the number assigned to a lot. Such number shall be the same as the sheet number of NCR-124 CAP.

6. Suspended case means an application which must be returned to the county office for correction or which cannot be approved without additional information.

FORMS USED

Forms used in connection with the 1937 Cotton Price Adjustment Program will be referred to in these instructions by form number rather than by title. The numbers and titles of forms to be used in the Application for Payment Sections are as follows:

NCR-124 CAP (Hereinafter referred to as NCR-124) - Transmittal Sheet for Transmittal of Applications for Payment to State Office.

RF-101A CAP (Hereinafter referred to as RF-101A) - Progress Record.

RF-102 CAP (Hereinafter referred to as RF-102)- Form Letter to Be Used in connection with Indebtedness Cases.

RF-103 CAP (Hereinafter referred to as RF-103) - Release of Lots and Suspended Cases.

RF-104 CAP (Hereinafter referred to as RF-104) - Suspension Sheet

RF-105 CAP (Hereinafter referred to as RF-105) - Transmittal Correction Sheet.

CAP-103, Revised (Hereinafter referred to as CAP-103) - Application for Payment.

CAP-103A - Continuation Sheet - Application for Payment.

CAP-103B - Continuation Sheet - Application for Payment.

CAP-104 - 1938 Operator's Certificate of Compliance.

CAP-107 - Notice of Payment Disallowance.

CAP-108 - Public Voucher for 1937 Cotton Price Adjustment Payments (Continuation Sheet)

CAP-109 - Public Voucher for 1937 Cotton Price Adjustment Payments.

Form 1064 - Schedule of Disbursements.

FRACTIONS

The following instructions shall apply with respect to fractions:

a. Fractions of acres shall be expressed to the nearest tenth of an acre. Five-hundredths or less shall be dropped and more than five-hundredths shall be considered a whole tenth.

For example:

4.349 equals 4.3	4.351 equals 4.4
4.350 equals 4.3	4.360 equals 4.4

b. Figures representing base yields per acre shall be expressed in whole numbers only. Five-tenths or less shall be dropped and more than five-tenths shall be considered a whole number. For example:

215.49 equals 215	215.51 equals 216
215.50 equals 215	215.60 equals 216

c. In computing any payment five-tenths of a cent or less shall be dropped and more than five-tenths shall be considered as a whole cent.

For example:

$1.1819 equals $1.18	$1.1851 equals $1.19
1.1850 equals $1.18	1.1860 equals $1.19

TRANSMITTAL OF APPLICATIONS TO GENERAL ACCOUNTING OFFICE.

All applications executed in connection with the Cotton Price Adjustment Program in the North Central Region will be reviewed by the General Accounting Preaudit Office in the regional office located at Thilo Building, Columbia, Missouri. Transmit all applications in connection with the Cotton Price Adjustment Program to Mr. John E. Thornton, Chief of Party, General Accounting Preaudit Office, Thilo Building, Columbia, Missouri.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH-CENTRAL DIVISION

PART I - RECORDS UNIT

CLERKS

The personnel of the Records Unit shall consist of receiving clerks, record clerks, and file clerks.

I. Instructions to Receiving Clerks.

1. When Forms CAP-103 and related forms and papers are received, stamp on the back of each sheet of such forms the date of receipt.

   a. Enter in the space provided therefor in the upper right-hand corner of NCR-124 the date of receipt of such form.

   b. When Forms CAP-103A, CAP-103B, and CAP-104 are included in a transmittal, determine that each of such forms is fastened to the CAP-103 bearing the same serial number.

2. When Forms CAP-103 accompanied by NCR-124 are received, two clerks working together shall check the serial numbers on Forms CAP-103 against the serial numbers on NCR-124. Enter a check mark (√) to the right of each serial number on NCR-124 for which there is included in the transmittal a CAP-103 with a corresponding serial number.

   a. If a CAP-103 is received and the serial number on such form is not listed on NCR-124, enter such serial number in Section I of NCR-124 and correct the total in the last line of Section I. Initial all such corrections. When such a correction is made on NCR-124, prepare RF-105. Enter in the upper right-hand corner of such form the State and county code and the date of preparation of the form. Strike the phrase "NCR-119" from the line below the title of the form. Enter in column (a) the sheet number of NCR-124 to which the addition has been made and in column (b) the serial number which has been added. Enter in column (c) the words "CAP-103 not listed on NCR-124."

   b. If a CAP-103 is missing for a serial number which is listed on NCR-124, draw a line through such serial number and correct the total in the last line of

Section I. Initial all such corrections. Enter in RF-105 in column (a) the sheet number of NCR-124 upon which such correction was made; enter in column (b) the serial number which was deleted from NCR-124; and enter in column (c) the words "CAP-103 not included in transmittal."

c. If the State and county code has not been entered on a CAP-103 or related form, make such entry. If a serial number has not been entered on a CAP-103, enter such serial number if it can be determined from NCR-124. If such serial number cannot be determined, prepare and attach RF-104 to such CAP-103.

d. After all corrections have been made on NCR-124 and after RF-105 has been prepared, transmit RF-105 to the Clearance Unit.

3. After Forms CAP-103 have been checked against NCR-124 obtain the listing sheets (NCR-106) for the county and check Forms CAP-103 against the listing sheets as follows:

a. Determine that the cotton soil-depleting base in Section III, item 1 is the same as the base shown on the listing sheet. If not the same prepare and attach RF-104.

b. Determine that the yield per acre in Section III, item 2 is the same as the yield shown on the listing sheet. If not the same, prepare and attach RF-104.

c. If more than one work sheet number is entered on the second line in the upper right-hand corner of CAP-103, enter in the space to the left of Section III the cotton soil-depleting base for each work sheet and enter a dash (-) and then to the right thereof, enter the yield per acre for such work sheet.

d. For each work sheet number listed on CAP-103 enter a red check mark to the right of the corresponding work sheet number on the listing sheet. If a red check mark has already been entered opposite such work sheet number, determine whether such CAP-103 is a duplication of another which was previously submitted.

4. Check the names of all persons whose names appear in Section IV, column A of CAP-103 against the Register of Indebtedness to determine whether any of such persons are indebted to the United States Government. If it appears that any of such persons are indebted to the United States Government, prepare a pencil copy of RF-102

and after a typewritten copy of such form is prepared by a typist, attach such forms to the CAP-103 on which such person's name appears.

5. After Forms CAP-103 have been checked against the Register of Indebtedness, such forms shall be separated into lots. Each lot shall include the Forms CAP-103, the serial numbers of which are listed on one sheet of NCR-124. Both receiving clerks shall then sign and enter the date in the spaces provided therefor in Section III of each sheet of NCR-124, and release the transmittal to the record clerk.

II. Instructions to Record Clerk.

1. Before Forms CAP-103 are received in the Records Unit, prepare RF-101A for each county agricultural conservation association in the State from which Forms CAP-103 will be received. Enter in the spaces provided therefor in the upper right-hand corner of the form the State and county code and the name of the county. Enter the letters "CAP" in the upper left-hand corner following the form number.

2. Upon receipt from the receiving clerk of a transmittal of Forms CAP-103 accompanied by NCR-124 enter in Section II, column (b) of RF-101A the date of receipt of the Forms CAP-103. Such date may be obtained from the upper right-hand corner of NCR-124. Enter in Section II, column (a) of RF-101A the lot numbers of the lots in such transmittal. The sheet number of NCR-124 is the lot number. Enter in Section II, column (f) the number of Forms CAP-103 in each lot. In the case of a second or subsequent transmittal from a county, determine that the sheet number of the first sheet of NCR-124 is the next consecutive number after the last number listed on RF-101A for such county. In case of duplication of numbers, change the numbers of the sheets in the transmittal just received so that all numbers from the county are in consecutive order. If a number has been omitted, for example, if the last lot number entered is 8 and the number of the first sheet in the next transmittal is 10, do not change the sheet numbers on the transmittal just received. In either case prepare RF-104 indicating thereon the nature of the discrepancy in sheet numbers and send RF-104 to the Clearance Unit. If the word "Corrected" or "Supplemental" has been entered above the title of one of the sheets of NCR-124 in a second or subsequent transmittal, make postings on RF-101A for such sheet in red and enter immediately to the left of the lot number the letter "C" for "corrected" and "S" for supplemental lot. Do not include the red entries in column (f) in the total for such column.

3. Sign and enter the date in the spaces provided therefor in Section III of each sheet of NCR-124 and place the sheet of NCR-124 on top of the Forms CAP-103 for such lot.

4. Prepare RF-103 in duplicate. Enter in the upper right-hand corner the State and county code. Enter the letters "CAP" following the form number in the upper left-hand corner of the form. Enter the words "Computation Unit" in the space following the words "Released to" and enter the date in the second line beneath the title of the form. Enter in column (a) the lot numbers of the lots in the transmittal and enter in column (b) the number of Forms CAP-103 in each lot. Make no entries in columns (c) to (g), inclusive. Release the lots, together with the originals of NCR-124 and the copy of RF-103 to the Computation Unit. Obtain the signature of a representative of the Computation Unit on the original of RF-103. Enter the date of release of such lots in Section II, column (b) of RF-101A. If the word "Supplemental" appears on NCR-124, obtain the State office copies of the original applications, attach such copies to the supplemental applications, and transmit the lot to the Clearance Unit rather than to the Computation Unit.

5. Upon receipt of Forms RF-103 showing the release of Forms CAP-103 to the Examination Unit, the Payment Schedule Unit and the General Accounting Preaudit Office, enter the dates of release in Section II, columns (c), (d), and (e), respectively. Enter in Section II, columns (g), (h), and (i) of RF-101A the data called for in the headings of such columns.

6. Upon receipt of Forms CAP-108 and Forms 1064 from the disbursing office enter in Section II, columns (j) and (k) of RF-101A the D. O. Voucher Number and date paid, respectively. Forward the disbursing office copy of CAP-108 and the disbursing office copy of Form 1064 to the State accountant. If the CAP-108 bears an administrative voucher number in the 1000 series, obtain the State office copy of CAP-108 which was originally filed by the State accountant and enter thereon the D. O. Voucher Number under which payment was made on CAP-107 and also enter the date paid. Forward such copy of CAP-108 to the Chief of Party of the General Accounting Preaudit Office.

7. At the close of work on Wednesday of each week prepare and submit (in duplicate) to the Director of the North Central Division on NCR-127 a report containing the following information:

   a. Number of applications received (for the first time) during the week.

   b. Cumulative number of applications received.

c. Number of applications suspended in the Application for Payment Section during the week.

d. Cumulative number of applications suspended in the Application for Payment Section.

e. Applications released to the General Accounting Preaudit Office.

(1) Number of applications (released first time)

(2) Amount of payments certified

f. General Accounting Preaudit Office suspensions

(1) Number of applications suspended by General Accounting Preaudit Office.

(2) Amount of payment suspended

g. General Accounting Preaudit Office resubmissions

(1) Number of applications resubmitted

(2) Amount of payment certified on resubmitted applications.

III. Instructions to File Clerks.

1. Upon receipt of Forms CAP-103 and related forms from the Payment Schedule Unit, distribute such forms as follows:

a. Forward to the county office

(1) One copy of CAP-103, CAP-103A, and CAP-103B

(2) Typewritten copy of RF-102

(3) Two copies of CAP-107

b. File in the State office

(1) One copy of CAP-103, CAP-103A, CAP-103B, CAP-104

(2) Original of CAP-107

(3) Original of RF-103

(4) Original of NCR-124

(5) Pencil copy of RF-102

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART II. COMPUTATION UNIT

CLERKS

The personnel of the Computation Unit shall consist of computing clerks and review clerks.

ERRORS AND CORRECTIONS

When an error is found, delete the incorrect entry by drawing a line through such entry in such a manner as will leave the original entry legible and enter the correct entry in the nearest available space. All corrections must be made on the original and both copies of CAP-103 and related forms.

I. Instructions to Computing Clerks for Making Computations on CAP-103.

1. If there is only one work sheet number shown in the upper right-hand corner of CAP-103, determine that the entry in item 3 of Section III is equal to the product obtained by multiplying the amount in item 1 by the amount in item 2. Any error in the amount in item 3 due to an error in multiplication may be corrected in the State office.

2. If there is more than one work sheet number shown on the second line in the upper right-hand corner of the form, determine that the cotton soil-depleting base in Section III, item 1 is equal to the sum of all of the cotton soil-depleting bases entered in the space to the left of Section III; determine that the 1937 cotton production in Section III, item 3 is equal to the sum of the products of each cotton soil-depleting base multiplied by the yield per acre for such base; and determine that the yield per acre in Section III, item 2 is equal to the result obtained by dividing Section III, item 3 by Section III, item 1. Prepare and attach an RF-104 if an error is found in items 1, 2, or 3 of Section III.

3. Enter immediately below the word "Rate" in the heading of columns C through G the amount, if any, by which 12 cents exceeds the price of cotton as shown in the table in Part II of CAP-105 for the date entered in the respective column.

4. Determine that the sum of the amounts in Section IV, column I, is equal to the total 1937 cotton acres entered in the heading of column I.

5. Determine that the amount on each line in column H is equal to the sum of the amounts in columns C through G on that line.

6. Determine the cotton eligible for payment in the heading of column J as follows:

   a. Enter immediately below item 3 of Section III the product (rounded to the nearest whole number) obtained by multiplying the entry in Section III, item 3 by 60.00 percent.

   b. If Section V indicates that a total or partial crop failure resulted from hail, drought, flood, or infestation by boll weevil or other insect or fungus and the amount entered immediately below Section III is greater than the total 1937 farm production entered in the heading of column I, enter immediately above the heading of column J to the left of the words "Not for use in County Office" the amount obtained by multiplying the 1937 cotton acreage entered in the heading of column I by the yield in Section III, item 2.

   c. Enter in the space provided in the heading of column J the cotton eligible for payment which will be one of the following:

      (1) If the word "did" <u>is not</u> inserted in Section V (i.e., if there was no crop failure) enter the total 1937 farm production from the heading of column I or the entry below item 3 of Section III, whichever is the smaller.

      (2) If the word "did" <u>is</u> inserted in Section V (i.e., if there was a crop failure) enter the amount below item 3 of Section III or the amount above the heading of column J, whichever is the smaller <u>except</u> that if the total 1937 farm production entered in the heading of column I exceeds the entry above the heading of column J, enter the total 1937 farm production from the heading of column I or the entry below item 3 of Section III, whichever is the smaller.

7. Computation of Payment

   a. If there were sales prior to September 10, 1937, as shown in columns C to G, proceed as follows:

(1) Enter in the heading of column J immediately above the word "Factor" the quotient obtained by dividing the total 1937 cotton acres in the heading of column I into the number of pounds of cotton eligible for payment in the heading of column J. This figure should be rounded to the nearest hundredth of a pound.

(2) Enter on each line in column J for which there is an entry in column I the product (rounded to the nearest whole pound) obtained by multiplying the factor entered in the heading of column J by the number of acres in column I.

(3) Enter in column K on the line on which the symbol "lbs" appears, the excess, if any, of the amount on that line in column J over the amount on that line in column H. If the amount on any line in column H exceeds the amount on that line in column J, enter a zero on such line in column K and delete enough of the amounts in columns C through G beginning with the most recent date of sale prior to September 10, 1937, and working to the left until a sufficient number of pounds on that line have been deleted to reduce the total number of pounds not deleted on that line in columns C to G, to an amount not in excess of the total amount entered for that line in column J. Then if the sum of the amounts which have not been deleted on any line in columns C to G is less than the amount on that line in column J, enter above the amount last deleted an amount sufficient to make the sum of all amounts on that line in columns C to G equal to the amount on that line in column J.

(4) In the upper part of each line in columns C to G and in column K for which there is entered in the lower part of that line an amount which is not deleted, enter the product obtained by multiplying each such amount by the rate shown in the heading of the respective column. (If CAP-103B is used, the number of pounds shall be entered on alternate lines so that the product thus obtained may be entered on the line immediately above the pounds).

(5) Enter in column L for each applicant in the upper half of the space the total of all the amounts of

money in columns C through G and in column K for such applicant.

(6) Make no entry in the heading of column L in cases of this nature.

b. If there were no sales prior to September 10, 1937, proceed as follows:

(1) Enter in the heading of column L immediately below the words "Total amount of payment" the amount obtained by multiplying the cotton eligible for payment in the heading of column J by $0.03.

(2) Enter in the heading of column L immediately above the word "Factor" the quotient (rounded to the nearest hundredth of a cent) obtained by dividing the 1937 cotton acres in the heading of column I into the total amount of payment in the heading of column L.

(3) Enter on each line in column L the product (rounded to the nearest cent) obtained by multiplying the factor in the heading of column L by the acreage share on each line in column I.

(4) If only one person is interested in all of the acreage shown in column I, enter in column L opposite the name of such person the total amount of payment shown in the heading of column L.

8. If the plantation pool method as described in CAP-105 was used and the words "Cotton sold on plantation pool basis" or other appropriate wording has been inserted below the sales entries, make no computations on CAP-103 and attach an RF-104 thereto.

9. Upon completion of all of the computation work in connection with Forms CAP-103, sign and enter the date on NCR-124 and release the lot to a review clerk.

II. Instructions to Review Clerk

Review all computations in connection with Forms CAP-103 following the instructions to Computing Clerks set forth in Section I of this Part II.

III. Instructions for Release of Transmittals.

1. Prepare RF-103 in duplicate. Enter in the right-hand corner the State and county code. Enter the letter "CAP" following the form number in the upper left-hand corner of the form. Enter the words "Examination Unit" after the words "Release to" and enter the date beneath the title of the form. Enter in column (a) the lot numbers of the lots in the transmittal, and enter in column (b) the number of cases in each lot. Make no entries in columns (c) to (g). Release all Forms CAP-103 together with a copy of NCR-124 to the Examination Unit. Obtain the signature of a representative of the Examination Unit on the original of RF-103 and release such original RF-103 to the Records Unit.

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PART III - EXAMINATION UNIT

CLERKS

The personnel of the Examination Unit shall consist of examination clerks and review clerks. All clerks in the Examination Unit shall use blue pencil.

ERRORS AND CORRECTIONS

If in the examination of CAP-103 an error is found, prepare and attach RF-104 to such CAP-103 indicating thereon the nature of the error. Indicate on RF-104 the entry as corrected and the incorrect entry. If any error is found which affects the amount of payment due under CAP-103, draw a light line through the incorrect entry and insert in lieu thereof the correct entry. CAP-103 will be submitted in triplicate and consequently it will be necessary to examine the original and copies of such forms. Make all additions or corrections necessary on the duplicate yellow copies of CAP-103 to make such copies agree with the original. All of such additions and corrections on the original application must be made in blue pencil. Complete the examination of CAP-103 even though such form is to be suspended.

I. Instructions for Examination of CAP-103.

1. Determine that the following data appear in the upper right-hand corner of CAP-103. Make such entries if the necessary data are available.

   a. The State and county code and serial number.

   b. The work sheet number.

   c. The number of Forms CAP-103A attached.

   d. The number of Forms CAP-103B attached.

   e. The number of Forms CAP-104 attached.

2. Determine that no deletions or alterations have been made in any of the printed matter appearing on CAP-103, except the word "did" or "did not" in Section V of CAP-103.

3. Determine that the operator or the person designated by the county committee has signed in Section I in the space pro-

vided for his signature and that a date has been entered opposite his signature. Check the signature of a person against his printed name, if any, in Section IV, following the procedure set forth in NCR-State 108, Part II, Section IX. Determine that such signature is affixed in accordance with the instructions set forth in ACP-16.

4. Determine that the farm has been adequately identified in Section II.

5. Make the following determinations with respect to Section IV:

   a. Designate the names of all applicants entered in column A as they are to appear on the check and determine that an address is shown for each name. Proceed in accordance with the procedure set forth in NCR-State 108, Part II, Section IX and Part III, Section I.

   b. Determine that the name(s) of the 1938 operator(s) has been entered in the space above column A.

   c. Determine that a properly executed CAP-104 (in duplicate) is attached for each person shown in column A as being a 1938 operator, if such person is shown as being interested in the cotton grown on the farm in 1937 and has failed to sign in Section I of CAP-103.

   d. Determine that a date not later than September 9, 1937, has been entered in the heading of columns C through G.

   e. If two or more interested persons are shown in column A, determine that the 1937 cotton acreage share for each person is entered in column I.

   f. If the plantation pool method as described in CAP-105 was used, and the words "Cotton sold on plantation pool basis" or other appropriate wording has been inserted below the sales entries, refer the case to the Director of the North Central Division for further instructions.

   g. Determine that each correction which tends to <u>increase</u> the payment to be made to any person has been initialed by the member of the county committee who signed in Section V or if such committeeman is not available

that such correction has been initialed by another member of the county committee and a statement is attached indicating that the other committeeman is unavailable.

h. Circle the amount in column L for any person if

(1) The word "deceased" or "incompetent" has been entered opposite such person's name in column A.

(2) The word "Out" has been entered in column B opposite such person's name.

(3) Such person is the 1938 operator of all or part of the farm and did not sign in Section I of CAP-103 or on CAP-104.

(4) There is a statement from the county committee indicating that such person is the 1938 operator of another farm and failed or refused to execute CAP-104.

(5) The address of an applicant has not been entered in column A.

(6) There is attached to CAP-103 an RF-102 indicating that such person is indebted to the United States Government.

i. When the payment to any person is disallowed because of one or more of the reasons (other than No. (2)) set forth in the preceding paragraph h, prepare a pencil copy of CAP-107 as follows and then refer it to a typist for preparation of an original and three copies thereof.

(1) Enter in the upper right-hand corner the State and county code and serial number.

(2) Enter the Administrative No. in the space provided for the Administrative Voucher No. The administrative number is the State and county code followed by the lot number shown on NCR-124.

(3) Make no entry at this time in the space provided for the Disbursing Office Voucher No.

(4) Enter the name and address of the applicant and to the right thereof under the word "Amount" enter the circled amount shown in column L of CAP-103, opposite the name of such applicant. Do not circle the amount on CAP-107.

(5) Enter an "X" in the applicable box(es) to indicate the reason(s) for disallowance of the applicant's payment.

j. After Form CAP-107 has been prepared by the typist obtain the signature of the certifying officer on the original and all copies of such form and enter the date of certification.

6. Make the following determinations with respect to Section V.

a. Determine that a disinterested member of the county committee has signed in the space provided for his signature and that a date has been entered to the left of such signature. Prepare and attach RF-104 if the person who executed Section I signed in a representative or fiduciary capacity and the date appearing opposite his signature is later than the date appearing in Section V opposite the signature of the county committeeman.

b. Determine that the secretary of the county agricultural conservation association has signed and that a date has been entered to the left of his signature.

7. Upon completion of the examination work in connection with all Forms CAP-103 in the lot, sign and enter the date in the space provided therefor in Section III of NCR-124 and release NCR-124 and Forms CAP-103 to a review clerk.

II. Instructions to Review Clerks.

Review all Forms CAP-103 in the lot in accordance with the instructions set forth for the examination of such forms and upon completion of such review work, sign in Section III of NCR-124 and release all forms to the person designated to release the transmittal to the Payment Schedule Unit.

III. Instructions for Release of Transmittal of Forms CAP-103.

Prepare RF-103 in triplicate. Enter in the upper right-hand corner the State and county code. Enter the letters "CAP" following the form number in the upper left-hand corner of the form. If there are no suspensions enter the words "Payment

Schedule Unit" in the space following the words "Release to" and enter the date in the second line beneath the title of the form. If there are suspensions, enter the words "Payment Schedule Unit and Clearance Unit" in the space following the words "Release to". Enter in column (a) the lot numbers of the lots in the transmittal and enter in column (b) the number of approved Forms CAP-103 in each lot. Enter in column (c) the number of suspended cases and enter in columns (d) to (g), inclusive, the serial numbers of all suspended cases. Release approved Forms CAP-103, together with the originals of NCR-124 and the copy of RF-103 to the Payment Schedule Unit and release all suspended Forms CAP-103, together with a copy of RF-103 to the Clearance Unit. Obtain the signature of a representative of the Payment Schedule Unit and a representative of the Clearance Unit on the original of RF-103 and forward it to the record clerk in the Records Unit.

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PART IV. PAYMENT SCHEDULE UNIT

PERSONNEL

The personnel of the Payment Schedule Unit shall consist of adding clerks, typists, and review clerks.

I. Instructions to Adding Clerks.

Totals may be obtained on an adding machine or comptometer. If an adding machine is used, the adding machine tape shall be attached to the NCR-124 covering the lot for which totals were obtained. Label all totals. If a comptometer is used, enter the total on a slip of paper and attach such slip of paper to NCR-124. Obtain the following totals:

1. Obtain the total number of applications in the lot in connection with which payments are to be scheduled.

2. Obtain for each lot the total number of payees who are to receive a payment.

3. Obtain the total of all of the unencircled amounts in Section IV, column L of CAP-103 for each lot.

4. If there are less than 300 persons for whom a payment is to be scheduled, obtain the sum of the totals for column L for all lots in the entire transmittal. In the event there are more than 300 persons for whom a payment is to be scheduled, divide the transmittal into two or more groups of not more than 300 names each and obtain a separate total for each group.

II. Instructions to Typists.

1. Upon receipt of a lot of Forms CAP-103, prepare Forms CAP-108 in quintuple (original on CAP-108 and four copies on CAP-108a for each lot.)

   a. Enter in the space immediately following the word "State" the name of the State shown on NCR-124.

   b. Enter in the space following the word "county" the name of the county shown on NCR-124.

c. Enter in the space immediately following the words "Administrative No." the State and county code and lot number shown on NCR-124. For example, if the State and county code shown on NCR-124 is 44-013 and the sheet number of NCR-124 is 7, the administrative number to be entered will be 44-013-7.

d. Enter in the first space immediately following the words "Sheet No." the sheet number beginning with number 1 for the first sheet of a lot and numbering all sheets for each lot consecutively. Enter in the second space on each sheet for the lot immediately following the word "of" the number of sheets to be prepared for the lot.

e. Enter in column (a) the serial number for each CAP-103 in the lot. A serial number will be entered for each payee or group of payees who are to receive a payment even though this may necessitate the repetition of serial numbers.

f. Enter in column (b) the name and address of each payee whose name appears in column A of CAP-103 and opposite whose name there is an unencircled amount in column L.

g. Enter in column (c) the amount shown in column L for each payee whose name appears in column (b).

h. Make no entries in column (d). Enter at the bottom of the last sheet of CAP-108 in column (a) the total number of Forms CAP-103 in the lot and enter in column (c) the total of all of the amounts in column (c). These amounts will be shown on the adding machine tape or sheet of paper attached to NCR-124.

i. If the lot consists of Forms CAP-107 which do not involve indebtedness to the United States Government, prepare a set of Forms CAP-108 for such lot in the regular manner.

2. After a set of Forms CAP-108 has been completed, prepare CAP-109 in triplicate (original on CAP-109 and two copies on CAP-109a).

a. Make no entry in the space for the Disbursing Office Voucher number.

b. Enter in the space following the words "Administrative No." the administrative number shown on CAP-108.

c. Enter in the space following the word "Office" on the left-hand side of the form, the name of the office in which the form is being prepared.

d. Enter in the space provided therefor to the right of the words "Number of applications" the number of Forms CAP-103 or CAP-107 in the lot.

e. Enter in the space following the words "Prepared at" beneath the name of the office, the name of the city and State in which the State office is located.

f. Enter in the central part of the form immediately below the words "Persons named on attached continuation sheet (payees)" the name of the first payee shown on the first sheet of CAP-108. If more than one name has been listed on CAP-108, enter the phrase "et al." after the name entered on CAP-109.

g. Enter in the spaces provided therefor in the certification the numbers of the first and last pages of the set of CAP-108.

h. Enter in the space following the word "aggregating" and following the "$" the total of all the amounts in column (c) of CAP-108. This amount will be shown on the adding machine tape or slip of paper attached to NCR-124.

i. Enter in the space following the word "Title" the title of the certifying officer such as "Administrative Officer in Charge" or "Administrative Officer Acting in Charge."

j. Enter in the space following the word "Date" the date of preparation of CAP-109.

3. When Form CAP-108 and CAP-109 have been completed for a lot, sign and enter the date in the spaces provided therefor in Section III of NCR-124 and release the lot to a review clerk.

4. Upon receipt of Forms CAP-108 and CAP-109 from a review clerk, prepare Form 1064 in septuple (original and six copies). The transmittal will be divided into groups containing a number of lots which will aggregate approximately 300 names.

a. Enter in the first space in the upper left-hand corner of the form immediately above the words "Department or Establishment" the word "Agriculture."

b. Enter in the first space in the upper central part immediately above the words "Bureau or office" the letters "A.A.A." and the name of the State office.

c. Enter in the second space in the upper left-hand corner immediately following the word "By" the name "G. F. Allen."

d. Enter in the second space in the upper central part immediately above the words "Title or rank" the words "Chief Disbursing Officer."

e. Enter in the second space in the upper right-hand corner immediately above the word "Station" the name of the city and State in which the Regional Disbursing Office is located. All cotton price adjustment payments in the North Central Region will be made from the St. Louis, Missouri Disbursing Office.

f. Enter in the third space in the upper left-hand corner immediately following the word "Period" the name of the month in which it is expected that the payments scheduled on Form 1064 will be made.

g. Enter in the third space in the upper right-hand corner immediately following the words "Symbol No." the number 78-474.

h. Enter in the fourth space in the upper left-hand corner immediately following the words "Bureau Schedule No." the bureau schedule number. Obtain this number from the person in charge of the Payment Schedule Unit" who shall keep a register of bureau schedule numbers. Number the first schedule "37-CAP-1", the second "37-CAP-2", etc.

i. Enter in the fourth space in the upper right-hand corner immediately following the word "Date" the date of preparation of Form 1064.

j. Make no entries in the first two columns.

k. Enter in the column entitled "Bureau or Office Voucher No." the administrative number shown on each sheet of Form CAP-109 covered by Form 1064.

l. After entering the administrative number for a set of Forms CAP-109, enter on the same line in the column entitled "Payee" the name of the payee as shown on such sheet of Forms CAP-109.

m. Enter to the right of the name of the payee in the column headed "Payee", the number of payees in the lot. This number is shown on the slip of paper attached to NCR-124.

n. Enter in the column headed "Symbol of Appropriation or Fund", "12-2100(21)3, (1937 CAP) 0351". This symbol number need not be repeated opposite each item listed on Form 1064.

o. Enter in the column entitled "Amount" the amount entered in the certification on CAP-109.

p. Obtain a total for all of the amounts in the column headed "Amount."

q. Enter at the bottom of the form above the word "Title" the title of the certifying officer.

III. Instructions to Review Clerks.

1. Review clerks shall work in pairs.

2. Upon receipt of a lot from the typist, verify the names of the State and county on Form CAP-108 by checking such entries against the corresponding data on NCR-124.

3. Determine that the correct administrative number has been entered on CAP-108 by checking the State and county code and lot number on NCR-124.

4. Verify the serial numbers on CAP-108 by checking such serial numbers against the serial numbers on Forms CAP-103 in the lot.

5. Verify the names and addresses of all persons whose names have been entered in column (b) by checking such data against the corresponding data on Forms CAP-103.

6. Verify the total in column (c) on the last sheet of CAP-108 and in the certification of CAP-109 by checking against the adding machine tape or slip of paper attached to NCR-124.

7. Verify all entries on CAP-109.

8. If a large number of errors has been made on a set of forms, return the forms to the typist and have a new set prepared. Otherwise, make such corrections as are necessary. When a new set of forms has been prepared and reviewed in accordance with the instructions contained herein, the original set containing the errors shall be destroyed.

9. After all forms have been reviewed and found to be correct, initial all Forms CAP-109 and CAP-109a in the lower left-hand corner. Sign and enter the date in the spaces provided therefor in Section III of NCR-124 and release the lot or lots with Forms CAP-108 and CAP-109 to a typist.

10. Upon receipt of Form 1064 from the typist, check all entries on such form and correct any errors which have been made. Initial

all Forms 1064 in the lower left-hand corner. Release Forms 1064 and all lots covered by Forms 1064 to the person designated to release schedules to the General Accounting Preaudit Office.

IV. Instructions for Release of Lots.

1. When the review work in connection with all lots covered by Form 1064 has been completed, the original Form 1064 shall be referred to the State accountant to be stamped "Funds available" and thereafter the original CAP-109 and the original Form 1064 shall be signed by a certifying officer. The certifying officers will be persons duly authorized to sign such forms. When the forms have been signed, detach the second copy of each sheet of CAP-108 in the set and the second copy of each sheet of CAP-109 in the set and the second copy of Form 1064 and forward such forms to the State accountant. If the lot consists of cases which were previously suspended by the General Accounting Office, the lot number will be in the 500 series or 1500 series and the original and one copy of a preaudit difference statement should be attached to each case. Remove the copies of preaudit difference statements and forward them to the State accountant with the copies of CAP-108, CAP-109, and Form 1064.

2. Remove the carbon paper from all forms in the lot and withdraw the following forms for the General Accounting Preaudit Office.

   a. Form 1064 (original and five copies). Stamp on the third copy of Form 1064 "Forward to Records and Accounts Section, A.A.A., Washington, D. C."

   b. CAP-109 (original and one copy) for each lot covered by Form 1064.

   c. CAP-108 (original and three copies) for each lot covered by Form 1064.

   d. Originals of CAP-103, CAP-103A, CAP-103B, CAP-104, and related forms in each lot covered by Form 1064.

   e. One copy of each CAP-107.

   f. Fasten all of such forms in each lot except Form 1064 by means of an Acco fastener or other comparable fastener.

3. Prepare RF-103 in duplicate. Enter the State and county code in the upper right-hand corner and check the box marked "Applications for payment" in the first line beneath the title of the form. Enter the words "General Accounting Preaudit Office" after the words "Release to" and enter the date in the

spaces provided therefor in the second line beneath the title of the form. Enter in column (a) the administrative numbers of all lots covered by Form 1064 and in column (b) the total number of Forms CAP-103 in each lot. Release all forms enumerated in paragraph 2 above, together with a copy of RF-103 to the General Accounting Preaudit Office. Forward the remainder of the forms, together with the original of RF-103, to the Records Unit.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART V. CLEARANCE UNIT

CLERKS

The personnel of the Clearance Unit shall consist of file clerks, correspondence clerks, typists, and stenographers. All clerks in this unit should become thoroughly familiar with the instructions in Parts I to IV, inclusive, of this NCR-State 108 (CAP), and with all other bulletins and instructions relating to the 1937 Cotton Price Adjustment Program.

CASES RETURNED TO COUNTY

Suspended cases may be cleared by returning them to the county office by a field man, or accompanied by letters or Forms RF-104, setting forth the nature of the errors and outlining the procedure necessary to clear such cases. The original of the suspended case should be returned to the county whenever necessary but the State office file copy should always be retained in the Clearance Unit until the application has been corrected and is ready for payment. County committees shall be requested to return the original in every case even though a new application is prepared.

I. Instructions to File Clerks.

1. Stamp on the back of each piece of mail received in the Clearance Unit the date of receipt.

2. When Forms RF-105 are received, assign such forms to typists.

3. When Forms RF-104 are received showing corrections which were made on Forms CAP-103 assign such forms to correspondence clerks.

4. All suspended cases received in the Clearance Unit will be listed on RF-103. Use the reverse side of RF-103 to record the names of correspondence clerks to whom the suspended cases are assigned. Retain all Forms RF-103 in a separate file by counties as a record of cases handled in the Clearance Unit.

5. Assign all suspended cases listed on one RF-103 to the same correspondence clerk unless there are more than 25 cases listed on such RF-103 in which case such suspended cases may be assigned to two or more correspondence clerks.

6. The correspondence clerk will prepare a letter in connection with each suspended case which is to be mailed to the county

office unless Form RF-104 is to be used in lieu of a letter, and the case together with the letter or Form RF-104 will be returned to the file clerk. If a letter has been prepared, forward such letter to the person authorized to sign mail in the State office.

7. If suspended cases are to be taken to the county office by a field man, indicate such fact on RF-103.

8. Upon receipt of a reply to correspondence relative to a suspended case match such reply with the suspended case to which it relates and assign such suspended case to a correspondence clerk. Whenever possible, assign a suspended case for which a reply is received to the correspondence clerk who previously handled the case.

9. If a correspondence clerk finds that the suspension of any case was unwarranted or if the cause for the suspension of any case is removed without returning such case to the county office, such correspondence clerk will enter the notation "suspension unwarranted" or "cause for suspension removed", as the case may be, on the RF-104 attached to such case and return such case to the file clerk.

10. Maintain a general county file for each county. Place in such file, copies of all letters, Forms RF-104, and Forms RF-105 mailed to the county office.

11. When suspended cases have been corrected or when the reason for suspension has been removed, the serial numbers of such cases shall be entered on NCR-124. Enter the letters "CAP" to the right of the form number in the upper left-hand corner of the form. The first sheet number for a county shall be 301 for cases involving APS suspensions, 501 for regular cases involving GAPO suspensions, and 1501 for cases involving Forms CAP-107 suspended by the GAPO, and sheets shall be numbered consecutively thereafter for each county. After Form NCR-124 has been prepared, prepare Form RF-103 in duplicate. Enter in the upper right-hand corner the State and county code. Enter the letters "CAP" following the form number in the upper left-hand corner of the form. Enter the words "Payment Schedule Unit" after the words "Released to" and enter the date beneath the title of the form. Enter in column (a) the sheet number assigned to NCR-124 and enter in column (b) the number of cases in the lot. Obtain the signature of a representative of the Payment Schedule Unit in the space provided on the original RF-103. Release Forms CAP-103 or CAP-107, together with the first copy of RF-103 and NCR-124 to the Payment Schedule Unit.

II. Instructions to Correspondence Clerks.

1. Upon receipt of suspended cases examine such cases to determine whether they should be returned to the county office and if so, whether it is necessary to write a letter to explain the reason for suspension or whether a copy of RF-104 will furnish sufficient explanation of the reason for suspension.

2. If it is determined that a suspension is unwarranted write the word "suspension unwarranted" on the RF-104 attached to such case and obtain the initials of the person in charge of the Application for Payment Section or any other person authorized to initial such cases on such RF-104 after which the suspended case may be released to the file clerk.

3. If it is not deemed necessary to return a suspended case to the county office, take such steps as are necessary to obtain the information needed to clear the case. When such information is obtained write the words "cause for suspension removed" on RF-104 and after obtaining the initials of the person in charge of the Application for Payment Section or any other person authorized to initial such cases, release such case to the file clerk.

4. When RF-104 is to be used in lieu of a letter, release the RF-104 to a typist in order that a typewritten copy of such form may be prepared. When the case is returned by the typist, release such case to the file clerk.

5. If an APS suspension is corrected in the State office and such correction results in an increase in payment to any person, return such application to the county office in order that the corrections thereon may be initialed by a member of the county committee.

6. Upon receipt of a General Accounting Preaudit Office suspension examine such case to determine the reason therefor. If the correction of an error in computation results in an increase in payment to any person, prepare a new application and forward such application to the county office for signatures in Section I and Section V. When the corrected application is signed and returned, prepare a reply to the preaudit difference statement; obtain the signature of the certifying officer thereon; and release the case to the file clerk. If the General Accounting Office suspension is due to an error of any other kind, examine the cause for suspension and take appropriate steps to clear the case for payment. In all cases prepare a reply to the preaudit difference statement attached to the case and obtain

the signature of the certifying officer thereon before returning it to the file clerk for resubmittal to the General Accounting Preaudit Office.

7. If Forms CAP-107 are received, examine such forms to determine whether all necessary forms and statements are attached and whether further consideration of the case for payment is warranted.

   a. All Forms CAP-104 and supporting statements must be in duplicate and must contain a request for payment signed by the person who signed in Section I of CAP-103, or by the person to whom payment is to be made. Such request may be typed on CAP-104 above the signature of the person making the request.

   b. If payment was disallowed because a person is deceased or incompetent, the statement requesting payment must be submitted by the persons designated in Section 41 of CAP-105 as successors in interest or by the person who signed in Section I of CAP-103.

   c. If payment is approved the original of CAP-107 should be forwarded to the General Accounting Preaudit Office and the copy retained in the State office. The names of the payees should be inserted on CAP-107. The name of the applicant originally entered on CAP-107 should be deleted when such name is not applicable.

8. If Forms CAP-107 are received accompanied by Forms RF-102 showing that the applicant is indebted to the United States Government, proceed as follows:

   a. If the indebtedness is to the A.A.A. or F.S.A., proceed as follows:

      (1) Enter immediately below the name and address of the applicant the words "Treasurer of the United States" and enter in parenthesis below such words the name of the governmental agency to whom the applicant is indebted; e.g., "Indebted to AAA", "Indebted to FSA", etc., and also indicate the appropriation which is to be credited.

      (2) Delete the amount opposite the name of the applicant on CAP-107 and enter in lieu thereof the amount by which the deleted amount exceeds the applicant's indebtedness.

(3) Enter to the right of the words "Treasurer of the United States", the smaller of the deleted amount opposite the name of the applicant and the applicant's indebtedness to the United States Government.

(4) The adjustment of the Register of Indebtedness and the preparation of voucher and schedule forms in connection with such cases shall be in accordance with the procedure set forth in Part IV of NCR-State 108 (CAP) and in Part VIa of NCR-State 108.

b. If the indebtedness is to the F.C.A. or other bureau of the United States Government other than a bureau of the Department of Agriculture, proceed as follows:

(1) Determine that a supplemental CAP-103 has been executed and that such supplemental form agrees with the original.

(2) Prepare Forms ACP-25 for such cases in accordance with the instructions set forth in NCR-State 108, Part VIa.

(3) Prepare a letter to the Chief of the Claims Division of the General Accounting Office setting forth that the remaining applicants listed on CAP-103 have been paid and indicate the Disbursing Office Voucher No. under which such payments were made.

(4) The adjustment of the Register of Indebtedness in connection with such cases shall be in accordance with the procedure set forth in Part VIa of NCR-State 108.

Issued November 24, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION.

PART IV. COMPUTATION UNIT

The personnel of the Computation Unit shall consist of computing clerks, review clerks, and record clerks.

Except as otherwise provided herein, whenever a computation results in a negative number, enter zero (0) and not the negative number. For example, if 67.5 is to be subtracted from 46.5, enter zero (0) and not the negative number (-21.0).

Except as otherwise provided herein, all computations relative to acres, percentages, and amounts of money shall be carried to three decimal places and rounded to two decimal places. If a computation results in a number which contains more than three decimal places, disregard all figures beyond the third decimal place. In rounding numbers to two decimal places, fractions amounting to five thousandths (0.005) or less shall be dropped and fractions amounting to six thousandths (0.006) or more shall be considered as a hundredth of a unit. For example, if the result of a computation is

(a) 8.4766, disregard the figure in the fourth decimal place (6) and enter 8.48.

(b) 8.4759, disregard the figure in the fourth decimal place (9) and enter 8.47.

If in any county there are no cotton or tobacco soil-depleting bases established, no cotton or tobacco planted in 1937, and no dryland farms, cotton farms or sharecropper farms, it will be possible to compute by a short cut method the conserving payment for persons who have an interest in more than one farm in the county. In such counties follow the regular procedure with the following exceptions:

(1) Make no computations in Section II, items 16, 17, and 18 of NCR-117.

(2) Make no entries or computations in Section VII, colums (g), (h), and (i) of NCR-117A.

(3) Make no entries or computations in Section IX, items 1 to 6, inclusive, of NCR-117B.

(4) Enter in Section IX, item 7 of NCR-117B, one-half of the entry in Section VIII, item 5(e) of NCR-117B.

I. Instructions to Computing Clerks for Making Computations on NCR-116.

1. Make computations with respect to Section II as follows:

Complete the computations in column (d) before making computations in columns (a), (b), (c), and (e). If the farm is a nondiversion farm, make no entries or computations for items 3, 4, 5, and 8. If the farm is a diversion farm, make entries or computations for all items. Proceed as follows:

a. Column (d) - General

(1) Obtain 3(d) by subtracting from 1(d) the entry in 2(d).

(2) Obtain 4(d) by multiplying 1(d) by 0.15.

(3) Enter in 5(d) the smaller of 3(d) and 4(d).

(4) Obtain 7(d) by multiplying 6(d) by the county rate shown at the top of Section II beneath the title of the section.

(5) Obtain 8(d) by multiplying 5(d) by 7(d).

(6) Obtain 9(d) by subtracting from 2(d) the entry in 1(d).

(7) Obtain 10(d) by multiplying 7(d) by 9(d).

b. Column (a) - Cotton

(1) Obtain 3(a) by subtracting from 1(a) the entry in 2(a).

(2) Obtain 4(a) by multiplying 1(a) by 0.35 unless 1(a) is 5.7 or less, in which case enter 2.0 or 1(a), whichever is smaller.

(3) Enter in 5(a) the smaller of 3(a) and 4(a).

(4) Obtain 7(a) by multiplying 6(a) by $0.05 and then subtracting from such product one-half of the entry in 7(d). If there is no entry in 6(a), obtain such entry by multiplying 6(d) by the average yield of cotton per acre for the county.

(5) Obtain 8(a) by multiplying 5(a) by 7(a).

(6) Obtain 9(a) by subtracting from 2(a) the entry in 1(a).

(7) Obtain 10(a) by multiplying 7(a) by 9(a).

c. Column (b) - Tobacco

(1) Obtain 3(b) by subtracting from 1(b) the entry in 2(b).

(2) Obtain 4(b) by multiplying 1(b) by 0.25, unless the type of tobacco shown in the box heading of column (b) is dark air-cured. If the type of tobacco is dark-air-cured, obtain 4(b) by multiplying 1(b) by 0.30.

(3) Enter in 5(b) the smaller of 3(b) and 4(b).

(4) Obtain 7(b) as follows:

(a) For Burley - Multiply 6(b) by $0.05 and subtract therefrom one-half of the entry in 7(d).

(b) For cigar-leaf - Multiply 6(b) by $0.03 and subtract therefrom one-half of the entry in 7(d).

(c) For dark air-cured - Multiply 6(b) by $0.035 and subtract therefrom one-half of the entry in 7(d).

(d) If there is no entry in 6(b), obtain such entry by multiplying 6(d) by the average yield of the specified type of tobacco per acre for the county.

(5) Obtain 8(b) by multiplying 5(b) by 7(b).

(6) Obtain 9(b) by subtracting from 2(b) the entry in 1(b).

(7) Obtain 10(b) by multiplying 7(b) by 9(b).

(8) If the word "cotton" has been stricken from the box heading of column (a) and the name of a type of tobacco inserted in lieu thereof, repeat for such column (a) the computations outlined for column (b).

d. Column (c) - Corn

(1) Obtain 9(c) by subtracting from 2(c) the entry in 1(c).

(2) Obtain 10(c) by multiplying 9(c) by 7(d).

e. Column (e) - Total

(1) Obtain 5(e) by adding 5(a), 5(b), and 5(d).

(2) Obtain 8(e) by adding 8(a), 8(b), and 8(d).

(3) Obtain 9(e) by adding 9(a), 9(b), and 9(d).

(4) Obtain 10(e) by adding 10(a), 10(b), 10(c), and 10(d).

2. Make computations with respect to Section III as follows:

If the farm is a dryland farm or a nondiversion farm, make no entries or computations in Section III. If the farm is a diversion nondryland farm, proceed as follows:

a. Obtain item 3 by subtracting from item 1 the entry in item 2.

b. Obtain item 5 by adding items 3 and 4.

c. Enter in item 6 the result obtained by subtracting from 5(e) of Section II, the entry in 9(e) of Section II.

d. Enter in item 7 the smaller of items 5 and 6.

e. Obtain item 8 by multiplying the entry in item 7(d) of Section II by 0.5.

f. Obtain item 9 by multiplying item 7 by item 8.

3. Make computations with respect to Section IV as follows:

a. Obtain 1(d) to 6(d), inclusive, by multiplying the entries in 1(b) to 6(b) by the corresponding entries in 1(c) to 6(c).

b. Obtain 7(d) by adding the entries in 1(d) to 6(d), inclusive.

4. Make computations with respect to Section V as follows:

If the entry in 7(d) of Section IV is zero (0), make no entries or computations in Section V. If the entry in 7(d) of Section IV is not zero (0), complete Section V as follows:

a. Obtain the entries for items 1(e) to 9(e), inclusive, by multiplying the entries in 1(a) to 9(a) by the corresponding entry in the column which has not been deleted. For example, if columns (c) and (d) have been deleted, 1(e) shall be obtained by multiplying 1(a) by 1(b).

b. Enter in 4(a) the entry in item 6 of Section III. If the farm is a dryland farm, enter in 4(a) the entry in 5(e) of Section II.

c. If columns (b) and (d) have been deleted, enter in 4(c) the result obtained by multiplying 7(d) of Section II by 0.667.

d. Obtain 10(e) by adding the entries in 1(e) to 9(e), inclusive.

e. Enter in 11(e) the entry shown in 11(b), 11(c), or 11(d), whichever has not been deleted. For example, if columns (b) and (d) have been deleted, enter $10.00 in 11(e), or if columns (b) and (c) have been deleted, enter $20.00 in 11(e).

f. Enter in 12(e) the <u>larger</u> of 10(e) and 11(e).

5. Make computations with respect to Section VI as follows:

a. Obtain item 3 by dividing item 2 by item 1. Express the result as a percentage.

b. Enter in item 5 either 100.00, 50.00, or 0, whichever is applicable. Determine which is applicable as follows:

(1) Enter 100.00 if item 3 is 40.00 or more.

(2) Enter 100.00 if item 3 is less than 40.00 but not less than 20.00 and item 4 is "No."

(3) Enter 50.00 if item 3 is less than 40.00 but not less than 20.00 and item 4 is "Yes."

(4) Enter 50.00 if item 3 is less than 20.00 and item 4 is "No."

(5) Enter zero (0) if item 3 is less than 20.00 and item 4 is "Yes."

c. Obtain item 7 by multiplying item 6 by the sugar beet factor, shown to the right of the title of Section VI.

d. Obtain item 8 by multiplying item 1 by item 5 and then multiplying the product by item 7. Do not round fractions until the final product has been obtained.

6. Make computations with respect to Section VII as follows:

a. Column (a) - Total

(1) If the farm <u>is not</u> a share-rented cotton or sharecropper farm, make no entries in 1(a), 2(a) and 3(a). If the farm <u>is</u> a share-rented cotton farm or sharecropper farm, make entries in 1(a), 2(a) and 3(a). Proceed as follows:

(a) Enter in 1(a) the entry in 8(a) of Section II.

(b) Enter in 2(a) the entry in 8(b) of Section II.

(c) Enter in 3(a) the entry in 8(d) of Section II.

(d) Enter in 4(a) the entry in 8(e) of Section II.

(e) Enter in 5(a) the entry in item 9 of Section III.

(f) Enter in 6(a) the entry in 7(d) of Section IV or the entry in 12(e) of Section V, whichever is smaller.

(g) Enter in 7(a) the entry in item 8 of Section VI.

(h) Obtain 8(a) by adding 4(a), 5(a), 6(a), and 7(a).

(i) Enter in 9(a) the entry in 10(e) of Section II.

(j) Obtain 10(a) by subtracting from 8(a) the entry in 9(a).

b. Columns (b) and (c)

(1) If the farm is not a share-rented cotton farm or a sharecropper farm and if no entry appears in 7(a) of Section VII, or if the entry in 7(b) is the same as the entry in 10(b), proceed as follows:

(a) Obtain 10(c) by multiplying 10(a) by 10(b).

(b) Obtain 11(c) by multiplying 10(c) by 1.10.

(c) Obtain 12(c) by multiplying 11(c) by the percentage shown in the title heading of item 12.

(d) Obtain 13(c) by subtracting from 11(c) the entry in 12(c).

(2) If the farm <u>is not</u> a share-rented cotton farm or a sharecropper farm and if there are entries in 4(b), 5(b), 6(b), 7(b), and 9(b), proceed as follows:

(a) Obtain 4(c) by multiplying 4(a) by 4(b).

(b) Obtain 5(c) by multiplying 5(a) by 5(b).

(c) Obtain 6(c) by multiplying 6(a) by 6(b).

(d) Obtain 7(c) by multiplying 7(a) by 7(b).

(e) Obtain 8(c) by adding 4(c), 5(c), 6(c), and 7(c).

(f) Obtain 9(c) by multiplying 9(a) by 9(b).

(g) Obtain 10(c) by subtracting from 8(c) the entry in 9(c).

(h) Obtain 11(c) by multiplying 10(c) by 1.10.

(i) Obtain 12(c) by multiplying 11(c) by the percentage shown in the title heading of item 12.

(j) Obtain 13(c) by subtracting from 11(c) the entry in 12(c).

(3) If the farm <u>is</u> a share-rented cotton farm or sharecropper farm, proceed as follows:

(a) Obtain 1(c) by multiplying 1(a) by 1(b).

(b) Obtain 2(c) by multiplying 2(a) by 2(b).

(c) Obtain 3(c) by multiplying 3(a) by 3(b).

(d) Obtain 4(c) by adding 1(c), 2(c), and 3(c).

(e) Obtain 5(b) by dividing 4(c) by 4(a).

(f) Obtain 5(c) by multiplying 5(a) by 5(b).

(g) Obtain 6(c) by multiplying 6(a) by 6(b).

(h) Obtain 7(c) by multiplying 7(a) by 7(b).

(i) Obtain 8(c) by adding 4(c), 5(c), 6(c), and 7(c).

(j) Obtain 9(b) by dividing 8(c) by 8(a).

(k) Obtain 9(c) by multiplying 9(a) by 9(b).

(l) Obtain 10(c) by subtracting from 8(c) the entry in 9(c).

(m) Obtain 11(c) by multiplying 10(c) by 1.10.

(n) Obtain 12(c) by multiplying 11(c) by the percentage in the title heading of item 12.

(o) Obtain 13(c) by subtracting from 11(c) the entry in 12(c).

II. Instructions for Making Computations on NCR-117.

1. If the farm covered by NCR-117 is a share-rented cotton farm or a sharecropper farm, an NCR-116 will be attached to such NCR-117. In such case, proceed as follows:

a. Make the computations with respect to Section II of NCR-116 as set forth in Section I, paragraph 1 of this Part IV.

b. If the entry in 10(e) of Section II of NCR-116 is zero (0), make no entries or computations in Sections III, IV, V, and VI of NCR-116, but make computations with respect to Section VII of NCR-116 through item 5 as set forth in Section I, paragraph 6 of this Part IV and transfer the entry in 5(b) of Section VII of NCR-116 to 14(d) of Section II of NCR-117.

c. If there is an entry other than zero (0) in 10(e) of Section II of NCR-116, make the computations with respect to Sections III, IV, V, and VI and with respect to Section VII, items 1 to 9, inclusive, of NCR-116 as set forth in Section I of this Part IV and transfer entries from Section VII of NCR-116 to Section II of NCR-117 as follows:

(1) If there is an entry other than zero (0) in 10(a) of Section II of NCR-116, enter in 8(a) of Section II of NCR-117 the entry in 9(b) of Section VII, of NCR-116. If the entry in 10(a) of Section II of NCR-116 is zero (0), enter in 8(a) of Section II of NCR-117 the entry in 1(b) of Section VII of NCR-116.

(2) If there is an entry other than zero (0) in 10(b) of Section II of NCR-116, enter in 8(b) of Section II of NCR-117 the entry in 9(b) of Section VII of NCR-116. If the entry in 10(b) of Section II of NCR-116 is zero (0) enter in 8(b) of Section II of NCR-117 the entry in 2(b) of Section VII of NCR-116.

(3) If there is an entry other than zero (0) in 10(c) of Section II of NCR-116, enter in 8(c) of Section II of NCR-117 the entry in 9(b) of Section VII of NCR-116. If the entry in 10(c) of Section II of NCR-116 is zero (0) enter in 8(c) of Section II of NCR-117 the entry in 3(b) of Section VII of NCR-116.

(4) If there is an entry other than zero (0) in 10(d) of Section II of NCR-116, enter in 8(d) of Section II of NCR-117 the entry in 9(b) of Section VII of NCR-116. If the entry in 10(d) of Section II of NCR-116 is zero (0), enter in 8(d) of Section II of NCR-117 the entry in 3(b) of Section VII of NCR-116.

(5) Enter in 14(d) of Section II of NCR-117 the entry in 5(b) of Section VII of NCR-116.

2. Make computations with respect to Section II as follows:

Complete the computations in column (d) before making computations in columns (a), (b), (c), and (e). If the farm is a nondiversion farm, make no entries or computations for items 12 to 22, inclusive. If the farm is a dryland farm, make no entries or computations for items 13 to 22, inclusive. If the farm is a diversion nondryland farm, make entries and computations for all items. Proceed as follows:

a. Column (d) - General.

(1) Obtain 3(d) by subtracting from 1(d) the entry in 2(d).

(2) Obtain 4(d) by subtracting from 2(d) the entry in 1(d).

(3) Obtain 5(d) by multiplying 1(d) by 0.15.

(4) Obtain 7(d) by multiplying 6(d) by the county rate shown beneath the title of Section II.

(5) Obtain 9(d) by multiplying 7(d) by 8(d).

(6) Obtain 10(d) by multiplying 3(d) by 9(d).

(7) Obtain 11(d) by multiplying 4(d) by 9(d).

(8) Obtain 12(d) by multiplying 5(d) by 9(d).

(9) Obtain 13(d) by multiplying 7(d) by 0.5.

(10) Obtain 15(d) by multiplying 13(d) by 14(d).

(11) Obtain 16(d) by multiplying 3(d) by 15(d).

(12) Obtain 17(d) by multiplying 4(d) by 15(d).

(13) Obtain 18(d) by multiplying 5(d) by 15(d).

(14) Obtain 20(d) by multiplying 3(d) by 19(d).

(15) Obtain 21(d) by multiplying 4(d) by 19(d).

(16) Obtain 22(d) by multiplying 5(d) by 19(d).

b. Column (a) - Cotton.

(1) Obtain 3(a) by subtracting from 1(a) the entry in 2(a).

(2) Obtain 4(a) by subtracting from 2(a) the entry in 1(a).

(3) Obtain 5(a) by multiplying 1(a) by 0.35 unless 1(a) is 5.7 or less, in which case, enter 2.0 or 1(a), whichever is the smaller.

(4) Obtain 7(a) by multiplying 6(a) by $0.05 and then subtracting therefrom the entry in 13(d). If there is no entry in 6(a) obtain such entry by multiplying 6(d) by the average yield of cotton per acre for the county.

(5) Obtain 9(a) by multiplying 7(a) by 8(a).

(6) Obtain 10(a) by multiplying 3(a) by 9(a).

(7) Obtain 11(a) by multiplying 4(a) by 9(a).

(8) Obtain 12(a) by multiplying 5(a) by 9(a).

(9) Obtain 16(a) by multiplying 3(a) by 15(d).

(10) Obtain 17(a) by multiplying 4(a) by 15(d).

(11) Obtain 18(a) by multiplying 5(a) by 15(d).

(12) Obtain 20(a) by multiplying 3(a) by 19(d).

(13) Obtain 21(a) by multiplying 4(a) by 19(d).

(14) Obtain 22(a) by multiplying 5(a) by 19(d).

c. Column (b) - Tobacco.

(1) Obtain 3(b) by subtracting from 1(b) the entry in 2(b).

(2) Obtain 4(b) by subtracting from 2(b) the entry in 1(b).

(3) Obtain 5(b) by multiplying 1(b) by 0.25 unless the type of tobacco is dark air-cured. If the type of tobacco is dark air-cured, obtain 5(b) by multiplying 1(b) by 0.30.

(4) Obtain 7(b) as follows:

(a) For Burley - Multiply 6(b) by $0.05 and subtract therefrom one-half of the entry in 7(d).

(b) For cigar-leaf - Multiply 6(b) by $0.03 and subtract therefrom one-half of the entry in 7(d).

(c) For dark air-cured - Multiply 6(b) by $0.035 and subtract therefrom one-half of the entry in 7(d).

(d) If there is no entry in 6(b), obtain such entry by multiplying 6(d) by the average yield of the specified type of tobacco per acre for the county.

(5) Obtain 9(b) by multiplying 7(b) by 8(b).

(6) Obtain 10(b) by multiplying 3(b) by 9(b).

(7) Obtain 11(b) by multiplying 4(b) by 9(b).

(8) Obtain 12(b) by multiplying 5(b) by 9(b).

(9) Obtain 16(b) by multiplying 3(b) by 15(d).

(10) Obtain 17(b) by multiplying 4(b) by 15(d).

(11) Obtain 18(b) by multiplying 5(b) by 15(d).

(12) Obtain 20(b) by multiplying 3(b) by 19(d).

(13) Obtain 21(b) by multiplying 4(b) by 19(d).

(14) Obtain 22(b) by multiplying 5(b) by 19(d).

(15) If the word "cotton" has been stricken from the box heading of column (a) and if the name of a type of tobacco has been inserted in lieu thereof, repeat for column (a) the computations outlined for column (b).

d. Column (c) - Corn.

(1) Obtain 3(c) by subtracting from 1(c) the entry in 2(c).

(2) Obtain 4(c) by subtracting from 2(c) the entry in 1(c).

(3) Obtain 9(c) by multiplying 7(d) by 8(c).

(4) Obtain 10(c) by multiplying 3(c) by 9(c).

(5) Obtain 11(c) by multiplying 4(c) by 9(c).

e. Column (e) - Total.

(1) Obtain 3(e) by subtracting from 1(e) the entry in 2(e).

3. Make the computations with respect to Section III as follows: If the farm is a dryland farm or a nondiversion farm, make no entries or computations in Section III. If the farm is a diversion nondryland farm, proceed as follows:

a. Obtain item 3 by subtracting from item 1 the entry in item 2.
b. Obtain item 5 by adding items 3 and 4.
c. Enter in item 6 the entry appearing in 3(e) of Section II.
d. Enter in item 7 the smaller of items 5 and 6.
e. Enter in item 8 the entry appearing in 15(d) of Section II.
f. Obtain item 9 by multiplying item 7 by item 8.

4. Make computations with respect to Section IV as follows:

a. Obtain 1(d) to 6(d), inclusive, by multiplying 1(b) to 6(b) by the corresponding entries in 1(c) to 6(c).

b. Obtain 7(d) by adding the entries in 1(d) to 6(d), inclusive.

c. Obtain 9(d) by multiplying 7(d) by 8(d).

5. Make computations with respect to Section V as follows:

a. Obtain 1(e) to 8(e), inclusive, by multiplying the entries in 1(a) to 8(a) by the corresponding entries in the column which has not been deleted.

b. Obtain 9(e) by adding the entries in 1(e) to 8(e), inclusive.

c. Obtain 11(e) by multiplying 9(e) by 10(e).

6. Make computations with respect to Section VI as follows:

a. Obtain item 3 by dividing item 2 by item 1. Enter the result as a percentage.

b. Enter in item 5 either 100.00, 50.00, or 0 whichever is applicable. Determine which is applicable as follows:

(1) Enter 100.00 if item 3 is 40.00 or more.

(2) Enter 100.00 if item 3 is less than 40.00 but not less than 20.00 and item 4 is "No".

(3) Enter 50.00 if item 3 is less than 40.00, but not less than 20.00 and item 4 is "Yes".

(4) Enter 50.00 if item 3 is less than 20.00 and item 4 is "No".

(5) Enter zero (0) if item 3 is less than 20.00 and item 4 is "Yes".

c. Obtain item 7 by multiplying item 6 by the sugar beet factor shown to the right of the title of Section VI.

d. Obtain item 9 by multiplying item 7 by item 8.

e. Obtain item 10 by multiplying item 1 by item 5, and then multiplying the product by item 9. Do not round fractions until the final product has been obtained.

7. Upon completion of the computations in connection with all Forms NCR-116 and NCR-117 in the lot, sign and enter the date in the spaces provided therefor in Section III, item 7 of NCR-119 and release the Forms NCR-116, NCR-117, and NCR-119 to a review clerk.

III. Instructions to Computing Clerks for Making Computations on NCR-117A.

1. General.

a. Obtain subtotals for columns (d) to (l), inclusive, for all entries opposite which the code 1 is entered in column (a) and the word "general" is entered in column (b).

b. Obtain subtotals for columns (d), (e), and (f) for all entries opposite which the code 2 is entered in column (a) and the word "general" is entered in column (b).

c. Enter in the first blank space below the subtotals for code 2, the sum of the subtotals for codes 1 and 2. For columns (g) to (l), inclusive, this subtotal will be the same as the subtotal for code 1.

d. Obtain a subtotal for column (e) for all entries opposite which the code 3 is entered in column (a) and the word "general" is entered in column (b).

e. Obtain totals for columns (m), (n), (o), and (p) for all entries opposite which the word "general" is entered in column (b).

2. Corn.

a. Obtain a subtotal for columns (d) and (e) for all entries opposite which the codes 1 and 2 are entered in column (a) and opposite which the word "corn" is entered in column (b).

b. Obtain a subtotal for column (e) for all entries opposite which the code 3 is entered in column (a) and the word "corn" is entered in column (b).

3. Cotton.

a. Obtain a subtotal for columns (d) to (l), inclusive, for all entries opposite which the code 1 is entered in column (a) and the word "cotton" is entered in column (b).

b. Obtain a subtotal for column (e) for all entries opposite which the code 3 is entered in column (a) and the word "cotton" is entered in column (b).

4. Tobacco.

a. Obtain a subtotal for columns (d) to (l), inclusive, for all entries opposite which the code 1 is entered in column (a) and the word "tobacco" is entered in column (b). Obtain separate subtotals for each type of tobacco.

b. Obtain a subtotal for column (e) for all entries opposite which the code 3 is entered in column (a) and the word "tobacco" is entered in column (b). Obtain separate subtotals for each type of tobacco.

5. Enter each of the above totals and subtotals in the first blank space beneath the data which are added to obtain such totals and subtotals.

IV. Instructions to Computing Clerks for Making Computations on NCR-117B.

1. Make entries and computations with respect to Section VIII as follows:

a. Column (a) - Cotton.

(1) Enter in 1(a) the subtotal of column (d) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "cotton" is entered in column (b).

(2) Enter in 2(a) the subtotal of column (e) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "cotton" is entered in column (b).

(3) Obtain 3(a) by subtracting from 1(a) the entry in 2(a).

(4) Enter in 4(a) the subtotal of column (f) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "cotton" is entered in column (b).

(5) Enter in 5(a) the smaller of items 3(a) and 4(a).

(6) Obtain 6(a) by subtracting from 2(a) the entry in 1(a).

(7) Enter in 7(a) the subtotal of column (e) of Section VII for the entries opposite which code 3 is entered in column (l) and the word "cotton" is entered in column (b).

b. Column (b) - Tobacco.

(1) Enter in 1(b) the subtotal of column (d) of Section VII, for the entries opposite which code 1 is entered in column (a) and the word "tobacco" is entered in column (b).

(2) Enter in 2(b) the subtotal of column (e) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "tobacco" is entered in column (b).

(3) Obtain 3(b) by subtracting from 1(b) the entry in 2(b).

(4) Enter in 4(b) the subtotal of column (f) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "tobacco" is entered in column (b).

(5) Enter in 5(b) the smaller of items 3(b) and 4(b).

(6) Obtain 6(b) by subtracting from 2(b) the entry in 1(b).

(7) Enter in 7(b) the subtotal of column (e) of Section VII for the entries opposite which code 3 is entered in column (a) and the word "tobacco" is entered in column (b).

(8) If data for a second type of tobacco are entered in Section VII, strike the word "cotton" in the heading of Section VIII, column (a), enter in lieu thereof the name of such second type of tobacco, and repeat the steps outlined for column (b) in this subparagraph b.

c. Column (c) - Corn.

(1) Enter in 1(c) the subtotal of column (d) of Section VII for the entries opposite which codes 1 and 2 are entered in column (a) and the word "corn" is entered in column (b).

(2) Enter in 2(c) the subtotal of column (e) of Section VII for the entries opposite which codes 1 and 2 are entered in column (a) and the word "corn" is entered in column (b).

(3) Obtain 6(c) by subtracting from 2(c) the entry in 1(c).

(4) Enter in 7(c) the subtotal of column (e) of Section VII for the entries opposite which code 3 is entered in column (a) and the word "corn" is entered in column (b).

d. Column (d) - General.

(1) Enter in 1(d) the subtotal of column (d) of Section VII for the entries opposite which codes 1 and 2 are entered in column (a) and the word "general" is entered in column (b).

(2) Enter in 2(d) the subtotal of column (e) for the entries opposite which codes 1 and 2 are entered in column (a) and the word "general" is entered in column (b).

(3) Obtain 3(d) by subtracting from 1(d) the entry in 2(d).

(4) Enter in 4(d) the subtotal of column (f) of Section VII for the entries opposite which codes 1 and 2 are entered in column (a) and the word "general" is entered in column (b).

(5) Enter in 5(d) the smaller of items 3(d) and 4(d).

(6) Obtain 6(d) by subtracting from 2(d) the entry in 1(d).

(7) Enter in 7(d) the subtotal of column (e) of Section VII for the entries opposite which code 3 is entered in column (a) and the word "general" is entered in column (b).

e. Column (e) - Total.

(1) Obtain 5(e) by adding 5(a), 5(b), and 5(d).
(2) Obtain 6(e) by adding 6(a), 6(b), 6(c), and 6(d).
(3) Obtain 7(e) by adding 7(a), 7(b), 7(c), and 7(d).
(4) Obtain 8(e) by adding 6(e) and 7(e).

2. Make entries and computations with respect to Section IX as follows:

a. Column (a) - Cotton.

(1) Enter in 1(a) the subtotal of column (g), Section VII, for the entries opposite which code 1 is entered in column (a) and the word "cotton" is entered in column (b).

(2) Enter in 2(a) the subtotal of column (h) of Section VII, for the entries opposite which code 1 is entered in column (a) and the word "cotton" is entered in column (b).

(3) Obtain 3(a) by subtracting from 1(a) the entry in 2(a).

(4) Enter in 4(a) the subtotal of column (i) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "cotton" is entered in column (b).

(5) Enter in 5(a) the smaller of items 3(a) and 4(a).

(6) Obtain 6(a) by subtracting from 2(a) the entry in 1(a).

b. Column (b) - Tobacco.

(1) Enter in 1(b) the subtotal of column (g) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "tobacco" is entered in column (b).

(2) Enter in 2(b) the subtotal of column (h) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "tobacco" is entered in column (b).

(3) Obtain 3(b) by subtracting from 1(b) the entry in 2(b).

(4) Enter in 4(b) the subtotal of column (i) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "tobacco" is entered in column (b).

(5) Enter in 5(b) the smaller of items 3(b) and 4(b).

(6) Obtain 6(b) by subtracting from 2(b) the entry in 1(b).

(7) If data for a second type of tobacco are entered in Section VII strike the word "cotton" in the heading of Section IX, column (a) and enter in lieu thereof the name of such second type of tobacco and repeat the steps outlined for column (b) in this subparagraph b.

c. Column (c) - General.

(1) Enter in 1(c) the subtotal of column (g) of Section VII, for the entries opposite which code 1 is entered in column (a) and the word "general" is entered in column (b).

(2) Enter in 2(c) the subtotal of column (h) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "general" is entered in column (b).

(3) Obtain 3(c) by subtracting from 1(c) the entry in 2(c).

(4) Enter in 4(c) the subtotal of column (i) of Section VII, for the entries opposite which code 1 is entered in column (a) and the word "general" is entered in column (c).

(5) Enter in 5(c) the smaller of items 3(c) and 4(c).

(6) Obtain 6(c) by subtracting from 2(c) the entry in 1(c).

d. Column (d) - Total.

(1) Obtain 5(d) by adding 5(a), 5(b), and 5(c).
(2) Obtain 6(d) by adding 6(a), 6(b), and 6(c).
(3) Obtain 7(d) by subtracting from 5(d) the entry in 6(d).
(4) Enter in 8(d) the total of column (m) of Section VII.
(5) Enter in 9(d) the smaller of items 7(d) and 8(d).

3. Make entries and computations with respect to Section X as follows:

a. Column (a) - Cotton.

(1) Enter in 1(a) the subtotal of column (j) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "cotton" is entered in column (b).

(2) Enter in 2(a) the subtotal of column (k) of Section VII, for the entries opposite which code 1 is entered in column (a) and the word "cotton" is entered in column (b).

(3) Obtain 3(a) by subtracting from 1(a) the entry in 2(a).

(4) Enter in 4(a) the subtotal of column (l) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "cotton" is entered in column (b).

(5) Enter in 5(a) the smaller of items 3(a) and 4(a).

(6) Obtain 6(a) by subtracting from 2(a) the entry in 1(a).

b. Column (b) - Tobacco.

(1) Enter in 1(b) the subtotal of column (j) of Section VII, for the entries opposite which code 1 is entered in column (a) and the word "tobacco" is entered in column (b).

(2) Enter in 2(b) the subtotal of column (k) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "tobacco" is entered in column (b).

(3) Obtain 3(b) by subtracting from 1(b) the entry in 2(b).

(4) Enter in 4(b) the subtotal of column (l) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "tobacco" is entered in column (b).

(5) Enter in 5(b) the smaller of items 3(b) and 4(b).

(6) Obtain 6(b) by subtracting from 2(b) the entry in 1(b).

(7) If data for a second type of tobacco are entered in Section VII, strike the word "cotton" in the heading of Section X, column (a), enter in lieu thereof the name of such second type of tobacco, and repeat the steps outlined for column (b) in this subparagraph b.

c. Column (c) - General.

(1) Enter in 1(c) the subtotal of column (j) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "general" is entered in column (b).

(2) Enter in 2(c) the subtotal of column (k) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "general" is entered in column (b).

(3) Obtain 3(c) by subtracting from 1(c) the entry in 2(c).

(4) Enter in 4(c) the subtotal of column (l) of Section VII for the entries opposite which code 1 is entered in column (a) and the word "general" is entered in column (b).

(5) Enter in 5(c) the smaller of items 3(c) and 4(c).

(6) Obtain 6(c) by subtracting from 2(c) the entry in 1(c).

d. Column (d) - Total.

(1) Obtain 5(d) by adding 5(a), 5(b), and 5(c).

(2) Obtain 6(d) by adding 6(a), 6(b), and 6(c).

(3) Obtain 7(d) by subtracting from 5(d) the entry in 6(d) and then multiplying such difference by $1.00.

(4) Enter in 8(d) the subtotal of column (d) of Section VII for the entries opposite which code 2 is entered in column (a) and the word "general" is entered in column (b).

(5) Enter in 9(d) the subtotal of column (e) of Section VII for the entries opposite which code 2 is entered in column (a) and the word "general" is entered in column (b).

(6) Obtain 10(d) by subtracting from 8(d) the entry in 9(d).

(7) Enter in 11(d) the subtotal of column (f) of Section VII for the entries opposite which code 2 is entered in column (a) and the word "general" is entered in column (b).

(8) Enter in 12(d) the smaller of items 10(d) and 11(d).

(9) Obtain 13(d) by multiplying 12(d) by 0.667.

(10) Enter in 14(d) the total of column (o) of Section VII.

(11) Enter in 15(d) the sum of items 7(d), 13(d), and 14(d) unless such sum is less than $10.00 in which event enter $10.00.

(12) Enter in 16(d) the total of column (n) of Section VII.

(13) Enter in 17(d) the smaller of 15(d) and 16(d).

4. Section XI - Grand Summary.

a. Enter in item 1 the entry in 5(e) of Section VIII.

b. Enter in item 2 the entry in 9(d) of Section IX.

c. Enter in item 3 the entry in 17(d) of Section X.

d. Enter in item 4 the total of column (p) of Section VII.

e. Obtain item 5 by adding items 1, 2, 3, and 4.

f. Enter in item 6 the entry in 8(e) of Section VIII.

g. Obtain item 7 by subtracting from item 5 the entry in item 6.

h. Obtain item 8 by multiplying item 7 by 1.10.

i. Obtain item 9 by multiplying item 8 by the percentage shown in the title heading of item 9.

j. Obtain item 10 by subtracting from item 8 the entry in item 9.

5. Upon completion of the computations in connection with all Forms NCR-117A and NCR-117B in a lot, sign and enter the date in the spaces provided therefor in Section III, item 10 of NCR-119 and release the lot to the record clerk.

V. Instructions to Review Clerks.

In making corrections, draw a line through the incorrect entry and insert the correct entry in the nearest available space. If a large number of errors is found refer the form to the person in charge of the Computation Unit so that a new form may be prepared.

1. Upon receipt of a lot containing Forms NCR-116 and NCR-117, verify the computations on all such forms, following the instructions to computing clerks set forth in Sections I and II of this Part IV.

2. Prepare and attach an RF-104 to each NCR-116 on which the entry in Section VII, item 13(c) is less than fifty cents ($0.50).

3. Upon completion of the review of Forms NCR-116 and NCR-117, sign and enter the date in the spaces provided therefor in Section III, item 8 of NCR-119 and release the lot to the record clerk.

4. Upon receipt of Forms NCR-117, NCR-117A, and NCR-117B, verify the computations on Forms NCR-117A and NCR-117B, following the instructions to computing clerks set forth in Sections III and IV of this Part IV. Upon completion of the review of the Forms NCR-117, NCR-117A and NCR-117B for the same serial number, place the Forms NCR-117A on top of the Forms NCR-117 for such serial number and place NCR-117B on top of Forms NCR-117A for such serial number.

5. Prepare and attach RF-104 to each NCR-117B on which the entry in Section XI, item 10 is less than fifty cents ($0.50).

6. Upon completion of the review of Forms NCR-117, NCR-117A, and NCR-117B in a lot, sign and enter the date in the spaces provided therefor in Section III, item 11 of NCR-119, and release the lot to the record clerk.

VI. Instructions to Record Clerks.

1. Check Forms NCR-117 against NCR-118A as follows:

   a. Upon receipt of the Forms NCR-116 and NCR-117 in a lot, count the number of Forms NCR-116 and NCR-117 and check such totals against the totals shown on NCR-119.

   b. Arrange Forms NCR-116 and NCR-117 in serial number order.

   c. Check the work sheet number on each NCR-117 against the copy of NCR-118A on file in the Computation Unit to determine whether an NCR-117 has been prepared for each farm in the

county owned or operated by the person whose name appears on the NCR-117. Enter a check mark ( ) on NCR-118A to the right of the work sheet number which is shown on NCR-117 for such person. If all other work sheet numbers opposite the name of such person on NCR-118A have been checked, enter in the upper right-hand corner of such NCR-117 to the left of the name of the applicant the number in column (c) of NCR-118A opposite the name of such person and encircle such number.

d. Separate all Forms NCR-117 which have a circled number in the upper right-hand corner from those Forms NCR-117 which do not have a circled number in the upper right-hand corner. File the Forms NCR-117 which do not have a circled number, in serial number order. List the serial numbers of the Forms NCR-117 which do have a circled number, on the reverse side of NCR-119.

e. Remove from the file all Forms NCR-117 bearing the serial numbers listed on NCR-119. Determine that the number of Forms NCR-117 for each serial number is equal to the circled number which appears in the upper right-hand corner of the last NCR-117 which was checked against NCR-118A. Check the name of the applicant on all Forms NCR-117 bearing the same serial number to determine that all of such forms are for the same person. If any Forms NCR-117 for a serial number are missing, determine whether the records pertaining to the corresponding Forms NCR-114 indicate that such missing Forms NCR-117 have been prepared. If the records indicate that such forms have not been prepared, delete the serial number from NCR-119, remove the check marks from the work sheet numbers on NCR-118A for the missing Forms NCR-117 and file the Forms NCR-117 for such serial number. If the records indicate that such forms have been prepared but such forms cannot be located, obtain the corresponding Forms NCR-114 and prepare Forms NCR-117 in the regular manner.

f. Arrange all Forms NCR-117 bearing the same serial number in the following order:

(1) Forms NCR-117 covering diversion nondryland farms.

(2) Forms NCR-117 covering diversion dryland farms.

(3) Forms NCR-117 covering nondiversion farms.

(4) Arrange Forms NCR-117 within each group in work sheet number order.

g. Enter in the blank space following the words "block number" on the first NCR-117 for a serial number the number "1", and number the remaining Forms NCR-117 bearing the same serial number in consecutive order. Fasten all Forms NCR-117 bearing the same serial number together.

2. Prepare NCR-117A as follows:

a. Enter the State and county code and serial number and the name of the applicant in the upper right-hand corner. Obtain such data from Forms NCR-117.

b. General

(1) Enter the word "general" on the first line in column (b).

(2) Enter in column (c) in consecutive order the block numbers of all Forms NCR-117 which cover diversion nondryland farms and enter the code "1" in column (a) opposite such block numbers. Make additional entries in columns (d) to (p), inclusive, as follows:

(a) Enter in column (d) the entry in 10(d) of Section II.
(b) Enter in column (e) the entry in 11(d) of Section II.
(c) Enter in column (f) the entry in 12(d) of Section II.
(d) Enter in column (g) the entry in 16(d) of Section II.
(e) Enter in column (h) the entry in 17(d) of Section II.
(f) Enter in column (i) the entry in 18(d) of Section II.
(g) Enter in column (j) the entry in 20(d) of Section II.
(h) Enter in column (k) the entry in 21(d) of Section II.
(i) Enter in column (l) the entry in 22(d) of Section II.
(j) Enter in column (m) the entry in item 9 of Section III.
(k) Enter in column (n) the entry in 9(d) of Section IV.
(l) Enter in column (o) the entry in 11(e) of Section V.
(m) Enter in column (p) the entry in item 10 of Section VI.

(3) Leave two blank spaces, enter in column (c) in consecutive order the block numbers of Forms NCR-117 covering diversion dryland farms, and enter the code "2" in column (a) opposite such block numbers. Obtain the entries for columns (d), (e), (f), (n), (o), and (p) as set forth above for diversion nondryland farms. Make no entries in columns (g), (h), (i), (j), (k), (l), and (m).

(4) Leave three blank spaces, enter in column (c) in consecutive order the block numbers of Forms NCR-117 covering nondiversion farms, and enter the code "3" in column (a) opposite such block numbers. Obtain the entries for columns (e), (n), (o), and (p) as set forth above for diversion nondryland farms. Make no entries in columns (d), (f), (g), (h), (i), (j), (k), (l), and (m).

c. Corn

(1) Leave three blank spaces and enter the word "Corn" in column (b) if there is an entry in 1(c) of Section II. If there is no entry in 1(c) of Section II, disregard this item (1). Enter in column (c) in consecutive order the block numbers of Forms NCR-117 covering diversion farms (dryland and nondryland), and

in column (a) opposite such block numbers enter code 1 or 2, whichever is applicable. Make the following additional entries:

(a) Enter in column (d) the entry in 10(c) of Section II.
(b) Enter in column (e) the entry in 11(c) of Section II.
(c) Make no entries in columns (f) to (p), inclusive.

(2) Leave two blank spaces, enter in column (c) in consecutive order the block numbers of Forms NCR-117 covering non-diversion farms, and in column (a) opposite such block numbers, enter code 3. Make the following additional entries:

(a) Enter in column (e) the entry in 11(c) of Section II.

(b) Make no entries in column (d) or in columns (f) to (p), inclusive.

d. Cotton.

(1) Leave three blank spaces and enter the word "Cotton" in column (b), if there is an entry in 1(a) or 2(a) of Section II. If there is no entry in 1(a) or 2(a) of Section II, disregard this item (1). Enter in column (c) in consecutive order the block numbers of Forms NCR-117 covering diversion farms and enter the code 1 in column (a).

(a) Enter in column (d) the entry in 10(a) of Section II.
(b) Enter in column (e) the entry in 11(a) of Section II.
(c) Enter in column (f) the entry in 12(a) of Section II.
(d) Enter in column (g) the entry in 16(a) of Section II.
(e) Enter in column (h) the entry in 17(a) of Section II.
(f) Enter in column (i) the entry in 18(a) of Section II.
(g) Enter in column (j) the entry in 20(a) of Section II.
(h) Enter in column (k) the entry in 21(a) of Section II.
(i) Enter in column (l) the entry in 22(a) of Section II.
(j) Make no entries in columns (m), (n), (o), and (p).

(2) Leave two blank spaces, enter in column (c) in consecutive order the block numbers of Forms NCR-117 covering nondiversion farms with respect to which there are entries in 2(a) of Section II, and in column (a) opposite such block numbers enter code 3. If there are no Forms NCR-117 which have entries in 2(a) of Section II and which cover nondiversion farms, disregard this item (2).

(a) Enter in column (e) the entry in 11(a) of Section II.
(b) Make no entries in column (d) or in columns (f) to (p), inclusive.

c. Tobacco.

(1) Leave three blank spaces and enter in column (b) the word "tobacco" prefixed by the name of the type of tobacco if there are entries in 1(b) or 2(b) of Section II. If there are no entries in 1(b) or 2(b) of Section II, disregard this item (1). Enter in column (c) in consecutive order the block numbers of Forms NCR-117 covering diversion farms with respect to which there are entries in item 1(b) or 2(b) of Section II, and enter in column (a) opposite such block numbers the code 1.

(a) Enter in column (d) the entry in 10(b) of Section II.
(b) Enter in column (e) the entry in 11(b) of Section II.
(c) Enter in column (f) the entry in 12(b) of Section II.
(d) Enter in column (g) the entry in 16(b) of Section II.
(e) Enter in column (h) the entry in 17(b) of Section II.
(f) Enter in column (i) the entry in 18(b) of Section II.
(g) Enter in column (j) the entry in 20(b) of Section II.
(h) Enter in column (k) the entry in 21(b) of Section II.
(i) Enter in column (l) the entry in 22(b) of Section II.
(j) Make no entries in columns (m), (n), (o), and (p).

(2) Leave two blank spaces, enter in column (c) in consecutive order the block numbers of Forms NCR-117 covering nondiversion farms in connection with which there are entries in 2(b) of Section II of NCR-117 and enter in column (a) opposite such block numbers the code 3. If there are no Forms NCR-117 which have entries in 2(b) of Section II and which cover nondiversion farms, disregard this item (2).

(a) Enter in column (e) the entry in 11(b) of Section II.
(b) Make no entries in column (d) or in columns (f) to (p), inclusive.

(3) If data for a second type of tobacco have been entered in columns (a) and (b) of NCR-117, repeat the steps outlined in items (1) and (2) of this subparagraph e for such second type of tobacco.

3. Prepare NCR-117B as follows:

a. Enter the State and county code and serial number in the upper right-hand corner.

b. Enter the name of the type of tobacco in the heading of column (b) of Sections VIII, IX, and X. If there are two types of tobacco delete the word cotton and enter the name of the second type of tobacco in column (a) of Sections VIII, IX, and X.

c. Print the name of the applicant on the first line in Section XII and enter the address of such applicant on the same line. Obtain such address from NCR-118A.

d. Enter in the third line of Section XII following the words "Blocks 1 to ___" the number of Forms NCR-117 which have been prepared for the serial number. For example, if there are ten sheets of NCR-117, enter the number "10" in the blank space. Check this number with the number shown in column (c) of NCR-118A opposite the name of the applicant.

4. Upon completion of the entry work in connection with all Forms NCR-117A and NCR-117B in the lot, sign and enter the date in the spaces provided therefor in Section III, item 9 of NCR-119 and release the Forms NCR-117, NCR-117A, and NCR-117B in the lot to a computing clerk. Retain the Forms NCR-116 in such lot.

5. After the computing and review work have been completed in connection with all Forms NCR-116, NCR-117, NCR-117A, and NCR-117B for a transmittal, prepare RF-102 for such forms. Enter in the upper right-hand corner the State and county code. Check the box marked "Application for Payment" in the line beneath the title of the form. Enter the words "Records Unit" in the space following the words "Release to" and enter the date in the second line beneath the title of the form. Enter in column (a) the lot numbers of the lots in the transmittal. Release the Forms NCR-116, NCR-117, NCR-117A, NCR-117B, NCR-119, and RF-102 to the Records Unit after obtaining the signature of a designated representative of the Records Unit on RF-102.

NCR-State 108

Issued November 26, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART V - PAYMENT SCHEDULE UNIT

The personnel of the Payment Schedule Unit shall consist of adding clerks, typists, and review clerks. Review clerks shall use red ink. Forms NCR-116 and NCR-117 shall be assigned to adding clerks by lots.

1. Instructions to Adding Clerks.

Totals may be obtained on an adding machine or comptometer. If an adding machine is used, attach the adding machine tape to the NCR-124 covering the lot for which the totals were obtained. Label all totals. If a comptometer is used, enter the totals on a slip of paper and attach such slip of paper to the NCR-124.

1. Obtain the total of the gross amounts for the lot by adding the entries in Section VII, item 11 of all Forms NCR-116 and Section XI, item 8 of all Forms NCR-117B in the lot.

2. Obtain the total county association expense deductions for the lot by adding the entries in Section VII, item 12 of all Forms NCR-116 and Section XI, item 9 of all Forms NCR-117B in the lot.

3. Obtain the total of the net payments for the lot by adding the entries in Section VII, item 13 of all Forms NCR-116 and Section XI, item 10 of all Forms NCR-117B in the lot.

4. Determine that the sum of the totals obtained under paragraphs 2 and 3 of this Section I is equal to the total obtained under paragraph 1 of this Section I. If the sum of the totals obtained under paragraphs 2 and 3 does not equal the total obtained under paragraph 1, verify such totals. If the sum of the totals obtained under paragraphs 2 and 3 still does not equal the total obtained under paragraph 1, verify the entries in Section VII, item 13 of all Forms NCR-116 and the entries in Section XI, item 10 of all Forms NCR-117B in the lot.

5. Verify the total obtained under paragraph 2 of this Section I by multiplying the total obtained under paragraph 1 by the rate of county association expense deduction. This rate may be obtained from any NCR-116 in the lot, in Section VII in the title heading of item 12 or from any NCR-117B in the lot, in Section XI in the title heading of item 9. If the result of such multiplication differs by more than ten cents ($0.10) from the total obtained under paragraph 2 of this Section I, verify the entries in Section VII, item 12 of all Forms NCR-116 and the entries in Section XI, item 9 of all Forms NCR-117B in the lot.

6. If any corrections are made on an NCR-116 or NCR-117B, make the same corrections on the State office copy of such form.

7. When all totals have been verified, sign and enter the date in the spaces provided in Section III, item 8 of NCR-124 and release the lot to a typist.

8. Upon receipt of a set of Forms ACP-22, obtain totals for the columns entitled "Gross Amount", "Deduction" and "Net Amount Due."

9. When totals have been obtained for an ACP-22, release the lot or lots to a typist.

II. Instructions to Typists.

1. Upon receipt of a lot, prepare Forms ACP-41C in quintuple (original on ACP-41C and four copies on ACP-41Ca) for such lot.

   a. Enter in the space immediately following the word "State" the name of the State shown on NCR-124.

   b. Enter in the space immediately following the word "County" the name of the county shown on NCR-124.

   c. Enter in the space immediately following the words "Administrative Number" the State and county code and lot number shown on NCR-124. For example, if the State and county code shown on NCR-124 is 48-025, and the sheet number of such NCR-124 is 37, the administrative number to be entered will be 48-025-37.

   d. Enter in the first space immediately following the words "Sheet No." the sheet number, beginning with number 1 for the first sheet of a lot and numbering all sheets for such lot consecutively. Enter in the second space on each sheet for the lot immediately following the words "Sheet No." the number of sheets to be prepared for such lot. Such number may be obtained by dividing the number of cases in the lot by the number of cases which can be listed on one sheet.

   e. Enter in column (a) the serial number shown on NCR-116 or NCR-117B. Do not enter the State and county code in column (a).

   f. Enter the name and address of the payee in the left half of column (b). The name of the payee to be entered in column (b) is to be typed in the same style as the name of such applicant is printed in Section IX of NCR-116 or Section XII of NCR-117B, unless a different style is designated by the examining clerk. In the latter case the examining clerk will have either securely attached to such NCR-116 or NCR-117B a slip of paper designating thereon the payee's name as it is to appear on ACP-41C, or will have indicated

by brackets, ( ) that part of the payee's signature which is not to appear on ACP-41C. Enter the address of the payee below the name of such payee in column (b).

g. Enter in column (c) of ACP-41C the net payment. Such figure for each NCR-116 is shown in Section VII, item 13. Such figure for each NCR-117B is shown in Section XI, item 10.

h. Make no entries in column (d) of ACP-41C.

i. Enter on the last line of the last sheet of ACP-41C for the lot the total of the net payments for the lot. Obtain such total from the adding machine tape or slip of paper attached to NCR-124 by the adding clerk.

2. After a set of Forms ACP-41C has been completed, prepare Form ACP-42 in triplicate (original on ACP-42 and two copies on ACP-42a) for such set.

a. Enter in the second space in the upper right-hand corner immediately following the words, "Administrative No." the administrative number shown on ACP-41C.

b. Enter in the space following the word "Office" on the left-hand side of the form the name of the office in which the form is being prepared. For example, if the form is being prepared in the State office in Ohio, enter the words "Ohio State Office".

c. Enter in the space following the words "Prepared at" beneath the name of the office the name of the city and state in which the form is being prepared. For example, if the form is being prepared in the Ohio State office, enter the words "Columbus, Ohio".

d. Enter in the central part of the form immediately following or immediately below the words "THE UNITED STATES, Dr. To: Persons named on the attached Continuation Sheet (Payees)", the name of the first payee shown on the first sheet of the set of Forms ACP-41C for the lot. If more than one name has been listed on ACP-41C, enter the phrase "et al" after the name entered on ACP-42.

e. Enter in the spaces provided therefor in the second line of the certification, the numbers of the first and last pages of Forms ACP-41C in the set; for example, if there are three sheets of ACP-41C in the set, insert the figure "1" in the first space and figure "3" in the second space.

f. Enter in the space at the end of the fourth line in the certification the rate of county association expense deduction. This rate may be obtained from any NCR-116 in the lot, in Section VII, in the title heading of item 12 or

from any NCR-117B in the lot, in Section XI, in the title heading of item 9.

g. Enter in the space following the words "amount of" in the fifth line in the certification the total amount of county association expense deductions for the lot. Such total may be obtained from the adding machine tape which was attached to NCR-124 by the adding clerk and labeled "Deduction".

h. Enter in the space following the word "aggregating" in the sixth line of the certification the amount of the voucher. This amount will be the total amount shown in column (c) of the last sheet of ACP-41C in the set.

i. Enter in the space following the word "title" the title of the certifying officer, such as "Administrative Officer in Charge" or "Administrative Officer Acting in Charge".

j. Enter in the blank space to the left of the space for the signature of the certifying officer, the number of applications for payment in the lot covered by ACP-42.

k. Enter in the space following the word "date" the date of preparation of ACP-42.

3. When Forms ACP-41C and ACP-42 have been completed for a lot, sign and enter the date in Section III, item 6 of NCR-124 and release the lot to a review clerk.

4. Upon receipt of Forms ACP-41C and ACP-42 from a review clerk, prepare ACP-22 in septuple (original and six copies) listing thereon as many lots as are available, provided the lots so included do not cover more than 300 payees. Do not include part of the same lot on two Forms ACP-22.

a. Enter in the first space in the upper left-hand corner immediately above the words "Department or Establishment", the word "Agriculture".

b. Enter in the first space in the upper central part immediately above the words "Bureau or Office", the letters "A. A. A." and the name of the State office. For example, if the form is being prepared in the State office in Illinois, the entry would be "A. A. A., Ill. State Office".

c. Enter in the second space in the upper left-hand corner immediately following the word "By", the name "G. F. Allen".

d. Enter in the second space in the upper central part immediately above the words "Title or rank", the words "Chief Disbursing Officer".

e. Enter in the second space in the upper right-hand corner immediately above the word "Station" the name of the city and State in which the regional disbursing office is located.

For example, if the regional disbursing office is located in Minneapolis, the entry will be "Minneapolis, Minn." The regional disubrsing offices for the States in the North Central Region are located as follows:

City	States
Chicago, Illinois	Iowa, Wisconsin, Illinois, Indiana, and Michigan
Cleveland, Ohio	Ohio
St. Louis, Missouri	Missouri
Minneapolis, Minnesota	Minnesota, South Dakota
Kansas City, Missouri	Nebraska

f. Enter in the third space in the upper left-hand corner immediately following the word "Period" the name of the month. The name of the month to be entered will be that of the month in which it is expected that the payments scheduled on the ACP-22 will be made.

g. Enter in the third space in the upper right-hand corner immediately following the words "Symbol No.", the symbol number of the assistant disbursing officer. The symbol numbers of the assistant disbursing officers in the regional disbursing offices will be furnished by the regional disbursing offices.

h. Enter in the fourth space in the upper left-hand corner immediately following the words "Bureau Schedule No.", the bureau schedule number. Obtain this number from the person in charge of the Payment Schedule Unit, who shall keep a register of bureau schedule numbers. These numbers will be assigned to Forms ACP-22 consecutively, beginning with the number 1, and will be preceded by the number "37". For example, the first schedule prepared in connection with the 1937 Agricultural Conservation Program will be assigned schedule No. 37-1.

i. Enter in the fourth space in the upper right-hand corner, immediately following the word "Date", the date of preparation of ACP-22.

j. Enter in the fifth line immediately following the words "Appropriation or Fund" the following:

"1282215(21)2 C & UALRUSDA, 1938 (AAA) (CP)"

k. Enter in the column entitled "Bureau or Office Voucher No." the administrative number shown on each set of Forms ACP-42 for which ACP-22 is being prepared.

l. After entering the administrative number for a set of Forms ACP-42 in the column entitled "Bureau or Office Voucher No.",

enter on the same line in the column entitled "Payee" the name of the payee as shown on such set of Forms ACP-42.

m. Enter to the right of the name in the column headed "Payee" the number of applications for payment in the lot. Obtain such number from ACP-42 to the left of the space for the signature of the certifying officer.

n. Enter in the column entitled "Gross Amount" opposite the name in the column entitled "Payee" the amount labeled "Gross Amount" on the adding machine tape or slip of paper attached to the NCR-124 for the lot.

o. Enter in the column entitled "Deduction" opposite the name in the column entitled "Payee" the amount entered in the fifth line of the certification on the ACP-42 for the lot.

p. Enter in the column entitled "Net Amount Due" opposite the name in the column entitled "Payee" the amount entered in the sixth line of the certification on the ACP-42 for the lot.

q. Enter in the space over the word "title" at the bottom of ACP-22 the title of the certifying officer.

5. Release all lots covered by ACP-22 with the sets of related Forms ACP-41C and ACP-42 to the adding clerk. The adding clerk, after obtaining totals of the entries in the columns of ACP-22 entitled "Gross Amount", "Deduction", and "Net Amount Due" will return all forms covered by ACP-22 to the typist.

6. When Form ACP-22 and related forms are returned by the adding clerk, enter on ACP-22 in the spaces provided therefor the totals for the columns entitled "Gross Amount", "Deduction", and "Net Amount Due".

7. Release the lots, together with Forms ACP-41C, ACP-41Ca, ACP-42, ACP-42a, and ACP-22, to a review clerk.

III. Instructions to Review Clerks.

1. Review clerks shall work in pairs.

2. Upon receipt of a lot from the typist, verify the names of the State and county on Forms ACP-41C by checking such items against the corresponding items on NCR-124. If there is any disagreement, correct the entry on Forms ACP-41C.

3. Determine that the administrative number on a set of Forms ACP-41C is correct by checking such number against the State and county code and lot number on NCR-124. If there is any disagreement, correct the administrative number on Forms ACP-41C.

4. Verify the serial numbers on Forms ACP-41C by checking such serial numbers against the serial numbers on Forms NCR-116 or NCR-117B in the lot. If there is any disagreement, correct the entry on Forms ACP-41C.

5. Verify the name and address of each applicant in column (b) of ACP-41C by checking such data against the corresponding data on NCR-116 or NCR-117B.

6. Verify the entry in column (c) of ACP-41C for each applicant by checking such entry against the corresponding item on NCR-116 or NCR-117B.

7. Check the last serial number on each sheet of ACP-41C against the first serial number on the next succeeding sheet to make certain that the same item has not been duplicated. If an entry has been duplicated, draw a line through such entry on ACP-41C.

8. Verify the totals on ACP-41C by checking against the adding machine tape or slip of paper attached to NCR-124.

9. Check all entries on ACP-42 and correct any errors which have been made on such form.

10. If a large number of errors has been made on a set of forms, return the forms to the typist and have a new set of forms prepared. When a new set of forms has been prepared and reviewed in accordance with the instructions contained herein, the original set containing the errors should be destroyed.

11. After all forms have been reviewed and found to be correct, initial all Forms ACP-42 and ACP-42a in the lower left-hand corner. Sign and enter the date in the spaces provided therefor in Section III, item 7 of NCR-124 and release the lot or lots, with Forms ACP-41C and ACP-42, to a typist.

12. Upon receipt of ACP-22 from the typist, check all entries on such form and correct any errors which have been made thereon. Initial all Forms ACP-22 in the lower left-hand corner. Release ACP-22 and all lots covered by such ACP-22 to the person designated to release schedules to the General Accounting Preaudit Office.

IV. <u>Instructions for Release of Lots</u>.

1. When the review work in connection with all lots covered by one ACP-22 has been completed, the original ACP-42 and ACP-22 must be signed by a certifying officer. The certifying officers will be persons duly authorized to sign such forms. When the forms have been signed, detach the second copy of each sheet of ACP-41C in the set and the second copy of ACP-42 for each lot, and the second copy of ACP-22 and forward such forms to

the Accounting Section. If the lot consists of cases which were previously suspended by the General Accounting Office, the lot number will be greater than 500 and the original and one copy of a preaudit difference statement should be attached to each case. Remove the copies of the preaudit difference statements and forward them to the Accounting Section with the copies of the Forms ACP-41C, ACP-42, and ACP-22 for the lot.

2. Fasten to each NCR-116 or NCR-117B the forms relating thereto, using paper clip pinches if there are six sheets or less and round-headed brass paper fasteners if there are more than six sheets.

3. Arrange the lots in the following order:

   a. Form ACP-22 (original and five copies). Stamp the third copy of ACP-22 "Forward to Records and Accounts Section, A. A. A., Washington, D. C."

   b. Form ACP-42 (original and one copy) for the lots covered by ACP-22.

   c. A set of Forms ACP-41C (original and three copies) for each lot covered by ACP-22.

   d. Forms NCR-116, NCR-117B, and the forms attached thereto in each lot covered by ACP-22.

4. Prepare RF-103 in duplicate. Enter the State and county code in the upper right-hand corner and check the box marked "Applications for Payment" in the first line beneath the title of the form. Enter the words "General Accounting Preaudit Office" after the words "released to" and enter the date in the spaces provided therefor in the second line beneath the title of the form. Enter in column (a) the administrative numbers of all lots covered by ACP-22 and in column (b) the total number of cases in each lot. Release the Forms ACP-22, ACP-41C, ACP-42, NCR-116, and NCR-117, together with the copy of RF-103, to the General Accounting Preaudit Office. Obtain the signature of a representative of the General Accounting Preaudit Office on the original RF-103 and send such original RF-103 together with Forms NCR-124 to the record clerk in the Records Unit.

NCR-State 108 Issued November 24, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION.

PART VI - CLEARANCE UNIT

The personnel of the Clearance Unit will consist of file clerks, correspondence clerks, typists, and stenographers. All clerks in this unit should become thoroughly familiar with the instructions in Parts I to VI, inclusive, of NCR-State 108 and with all other instructions relating to the 1937 Agricultural Conservation Program in the North Central Region. When suspended cases are received in the Clearance Unit, a file clerk shall assign such suspended cases to correspondence clerks.

Suspended cases may be cleared by returning such cases to the county office, accompanied by letters or Forms RF-104, setting forth the nature of the errors and outlining the procedure necessary to clear such cases. In the case of a General Accounting Preaudit Office suspension, the suspended case shall be retained in the State office and a letter shall be written requesting a new NCR-114, a certification with respect to an error, or additional information, as the case may be. Where it is deemed advisable, the same method may be adopted in connection with State office suspensions. In the case of suspended cases from counties located close to the State office county committeemen may be called in to the State office to make necessary corrections or to initial corrections on suspended cases. Where there are a large number of suspended cases from the same county, the corrections may be indicated on Forms RF-104 and the cases taken to the county office by a fieldman who will explain in detail the nature of the errors and outline the corrections necessary. In general, the method adopted in clearing suspended cases shall be the method found most expedient and by means of which the most satisfactory results are obtained.

I. Instructions to File Clerks.

1. Stamp on the back of each piece of mail received in the Clearance Unit the date of receipt.

2. When Forms RF-105 are received, assign such forms to typists.

3. When Forms RF-104, showing the nature of corrections made on Forms NCR-114 or NCR-114A, are received, assign such forms to correspondence clerks.

4. All suspended cases received in the Clearance Unit will be listed on RF-103. Use the back of RF-103 to record the names of correspondence clerks to whom the suspended cases listed on such RF-103 are assigned. Retain all Forms RF-103 in a separate file, by counties, as a record of cases handled in the Clearance Unit.

5. Assign all suspended cases listed on one RF-103 to the same correspondence clerk unless there are more than 25 cases listed on such RF-103 in which case such suspended cases shall be assigned to two or more correspondence clerks.

6. The correspondence clerk will prepare a letter in connection with each suspended case unless Forms RF-104 are used, and will return such cases to the file clerk. Indicate on RF-103 that such cases have been released by the correspondence clerk to whom they were assigned. If letters have been prepared, forward such letters to the person authorized to sign them. If the NCR-114, NCR-116, or NCR-117, as the case may be, is to be retained in the State office, prepare a manila folder for such case, stamping or writing thereon the State and county code and the work sheet number or serial number.

7. If suspended cases are to be taken to the county office by a fieldman, indicate such fact on RF-103.

8. Upon receipt of a reply to correspondence relative to a suspended case which was not returned to the county, match such reply with the suspended case to which it relates and assign such suspended case to a correspondence clerk. Where possible, assign a suspended case for which a reply is received to the correspondence clerk who previously handled such case.

9. If a correspondence clerk finds that the suspension of any case was unwarranted or if the suspension of any case is removed, without the necessity of returning such case to the county office, such correspondence clerk will enter the notation "Suspension unwarranted" or "Suspension removed", as the case may be, on the RF-104 attached to such suspended case, and return such case to the file clerk. Obtain the initials of the person in charge of the Application for Payment Section or any other person authorized to initial such cases, on the RF-104 attached to such case and forward such case to the record clerk in the Records Unit. When a General Accounting Preaudit Office suspension is cleared, obtain the signature of the certifying officer on the reply to the preaudit difference statement, and forward such case, together with the original and copy of the preaudit difference statement, to the clerk in the Records Unit.

10. Maintain a file for each county, such file to be known as the General County File. File copies of all letters and Forms RF-104 mailed to county offices in connection with suspended cases, copies of all Forms RF-105 and copies of Forms RF-104 mailed as notices of corrections made on Forms NCR-114 and NCR-114A, in such file.

11. When an RF-6 is received with a suspended case, assign such case to a correspondence clerk in the same manner as any other suspended case. If a copy of RF-6 is received and the suspended case to which such RF-6 pertains has not been received, hold such copy of RF-6 until the suspended case is received and then destroy the copy of RF-6. If the copy of an RF-6 is received and several days elapse, without the suspended case having been received, institute a search for such suspended case.

II. Instructions to Correspondence Clerks.

1. Upon receipt of suspended cases, examine such cases to determine whether such cases must be returned to the county office, and, if so, whether it is necessary to write a letter to explain the reason for suspension.

2. If it is determined that a suspension is unwarranted write the words "Suspension Unwarranted" on the RF-104 attached to such case and release such case to the file clerk.

3. If it is not deemed necessary to return a suspended case to the county office, write a letter or take such steps as are necessary to obtain the information needed to clear the case. When such information is obtained, either by correspondence or by another means, write the words "Suspension removed" on the RF-104 attached thereto and release the case to the file clerk.

4. If it is felt that the RF-104 attached to a suspended case adequately explains the reason for suspension, it will not be necessary to write a letter in connection with such case. Release the case to a typist in order that another copy of RF-104 may be prepared, unless such form was prepared in duplicate by the clerk who suspended the case. When the case is returned by the typist, release such case to the file clerk.

5. Upon receipt of a General Accounting Preaudit Office suspension, examine such case to determine the reason for suspension. If such suspension is due to an error in computation and such error results in a higher payment than that to which the applicant is entitled, send such case to the Computation Unit for correction of the error. When such case is returned, write a letter to the applicant, explaining to such applicant that he will not receive the amount originally shown on his application for payment. A copy of this letter must be attached to the application for payment when it is returned to the General Accounting Preaudit Office. Prepare a reply to the preaudit difference statement attached to such case and release the case to the file clerk. If the error in computation results in a payment in an amount less than that to which the applicant is entitled, prepare a new application for payment, following the instructions to the entry clerk in the Entry Unit and send such application for payment to the Computation Unit. When such application for payment is returned by the Computation Unit, write a letter to the county office requesting that the new application for payment be signed by the applicant, certified by a committeeman and returned to the Clearance Unit. Point out, that under no circumstances shall such application for payment be returned on a new transmittal. When the new application for payment is signed and returned, prepare a reply to the preaudit difference statement and release the case to the file clerk. If the suspension is due to a reason other than an error in computation, such case should be returned to the county office by a fieldman for correction or a committeeman should be called in to

the office to make the correction. If the case is returned with a fieldman, such fieldman should be instructed to return the case to the Clearance Unit.

III. Instructions to Typists and Stenographers.

1. Upon receipt of an RF-105 or an RF-104 setting forth the nature of a correction made on an NCR-114 or NCR-114A, type one copy of such RF-104 or RF-105 and return the pencil copy with the typed copy of such form to the file clerk.

2. In preparing letters in connection with suspended cases, prepare one carbon copy for the General County File and as many additional carbon copies as are required by the State office.

NCR-State 108 Issued January 18, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART VIa - CLEARANCE UNIT

Procedure for Making Set-offs Against Agricultural Conservation Payments for Indebtedness to the United States.

I. GENERAL INSTRUCTIONS.

A. PERSONNEL - All cases involving set-offs shall be handled by the clerks in the Clearance Unit who handle cases involving returned checks, refunds, claims, adjustments, and other related matters.

B. DEFINITIONS - As used in these instructions, the following terms shall have the following meanings:

1. APPLICANT means a person who submitted an application for payment under the 1937 Agricultural Conservation Program.

2. DEBTOR means a person who is indebted to the United States Government and whose name appears on the Register of Indebtedness.

3. INDEBTED TO THE A.A.A. means indebted to the United States Government by virtue of an overpayment under a commodity contract, application for Cotton Price Adjustment Payment, 1936 application for payment or 1937 application for payment or by virtue of the failure to account for the distribution of Cotton Price Adjustment Payments.

4. INDEBTED TO THE FCA means indebted to the United States Government by virtue of an unpaid loan obtained from the Farm Credit Administration or other Government Lending agency under its supervision, or from the Commodity Credit Corporation.

5. INDEBTED TO FSA means indebted to the United States Government by virtue of an unpaid loan obtained from the Farm Security Administration.

6. REGISTER OF INDEBTEDNESS means Form C-1110, as supplemented and amended by C-1110, Supplement A, which is submitted to each State office showing the names of persons who are indebted to the United States Government.

7. Form FSA-RR-172 means the form which is used by the Farm Security Administration to request the Agricultural Adjustment Administration to effect a set-off for the purpose of liquidating delinquent loans of its borrowers.

8. ACP-25 means Form ACP-25, entitled, "Voucher for Agricultural Conservation Payments Subject to Deductions for Claimant's Indebtedness". This form is used to schedule payments to applicants who are indebted to the Farm Credit Administration.

9. ACP-41C means Form ACP-41C, entitled, "Public Voucher for 1937 Agricultural Conservation Payments". This form is used to schedule payments to applicants and to the Treasurer of the United States.

10. ACP-42 means Form ACP-42, entitled, "Public Voucher for 1937 Agricultural Conservation Payments". This form is used to summarize the data shown on ACP-41C.

11. Form 39a means the administrative copy of Form 39 which is used by the General Accounting Office in effecting direct settlements.

12. Form AAA-367 means the form which is used to notify the State office that a direct settlement has been effected by the General Accounting Office. Such form is a true copy of Form 39a.

13. Form 1096 means Standard Form No. 1096, entitled, "Schedule of Voucher Deductions". This form is used to schedule all amounts due the Agricultural Adjustment Administration or the Farm Security Administration which are being set off by means of a check authorized in favor of the Treasurer of the United States.

C. BASIC DATA FOR MAKING SET-OFFS

The basic data for making set-offs shall be obtained from the Register of Indebtedness. The Register of Indebtedness shall be kept current at all times so as to reflect accurately the status of all cases involving indebtedness to the United States Government. The original Register of Indebtedness shows the status of the indebtedness of various debtors as of November 20, 1937. Periodically, the Comptroller will transmit to each State office Forms C-1110, Supplement A, containing data which are to be used in supplementing or correcting the Register of Indebtedness. The data shown on C-1110, Supplement A, shall be entered on the original Register of Indebtedness upon the date of receipt of such supplements. The names of new debtors shall be entered on the Register of Indebtedness, alphabetically, by counties so as to facilitate checking. When data on C-1110, Supplement A are recorded on the Register of Indebtedness, C-1110, Supplement A shall be filed alphabetically by counties.

There shall also be entered on the Register of Indebtedness the data pertaining to any indebtedness under the 1936 and 1937 Agricultural Conservation Programs, and the 1935 Cotton Price Adjustment Program. Data pertaining to any indebtedness to the Farm Security Administration will be furnished on C-1110, Supplement A, and FSA-RR-172. When such data are recorded on the Register of Indebtedness, FSA-RR-172 shall be filed in alphabetical order for the State.

Since the Register of Indebtedness and the supplements thereto are certified by the Comptroller, it may be assumed that the data thereon are correct. If there is evidence tending to show that such data are incorrect the matter should be referred to the Director of the North Central Division for determination. Forms ACP-30 shall not be used in connection with set-offs under the 1937 Agricultural Conservation Program.

D. MINIMUM AMOUNT OF SET-OFF - No set-off shall be made against a payment due an applicant under the 1937 Agricultural Conservation Program if the amount of such applicant's indebtedness as shown on the Register of Indebtedness is less than fifty cents ($0.50).

E. ORDER OF PRIORITY IN MAKING SET-OFFS - In a number of cases applicants under the 1937 Agricultural Conservation Program may be found to be indebted to more than one Governmental agency, or may be indebted to the Agricultural Adjustment Administration by reason of overpayments under different appropriations. In such cases set-offs shall be made in the following order:

1. Failure to distribute Cotton Price Adjustment Payments.
2. Overpayment under Agricultural Conservation Program.
3. Overpayment under commodity contract.
4. Overpayment under Cotton Price Adjustment Program.
5. Delinquent loan from Farm Security Administration.
6. Delinquent loan from Farm Credit Administration.

F. TYPE OF CASES IN CONNECTION WITH WHICH SET-OFFS MAY BE MADE WHEN THE APPLICANT AND DEBTOR ARE NOT THE SAME.

1. Debtor deceased.

a. Administration upon debtor's estate - Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may be set off against the payment due the administrator or executor of the estate of the deceased as such for performance rendered by either the deceased or by the administrator or executor of the decedent's estate.

b. No Administration upon Debtor's Estate.

(1) Performance Rendered by Deceased.--Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may be set off against the payment due the heirs of the decedent's estate for performance rendered by the deceased.

(2) Performance Rendered by the Heirs.--Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may not be set off against the payments due the heirs of the decedent's estate for performance rendered by the heirs.

2. Debtor Declared Incompetent.--Where the payment out of which the indebtedness arose was made to a party who has since been declared incompetent by a court of competent jurisdiction, the amount due may be set off against the payments due the guardian or committee of the incompetent's estate for performance rendered by either the incompetent or the guardian or committee of the incompetent's estate.

3. Debtor a Partnership.--Where the payment out of which the indebtedness arose was made to a partnership, the amount due may be set off against the payment due one of the partners for performance rendered by such partner.

4. Debtor a Partner.--Where the payment out of which the indebtedness arose was made to a partner in his individual capacity, the amount due may be set off against the payment due the partnership only to the extent of such partner's interest therein.

5. Debtor Coowners or Coproducers.--Where the payment out of which the indebtedness arose was made to coproducers or coowners, the amount due may be set off against the payments due one of such coproducers or coowners for performance rendered by one of such coproducers or coowners.

6. Debtor a Coproducer or Coowner.--Where the payment out of which the indebtedness arose was made to an individual who is now a coproducer or coowner, the amount due may be set off against the payments due coproducers or coowners of which such coproducer or coowner is a member only to the extent of his interest in the payment due such coproducers or coowners.

G. SET-OFFS AGAINST PAYMENTS DUE PARTNERSHIPS, COPRODUCERS, AND COOWNERS.

1. If the debt was incurred by the same partnership, coproducers, or coowners to whom a payment is due, the entire amount of the payment due may be used in effecting the set-off in accordance with the applicable section of this procedure.

2. If the debt was incurred by a partner, coproducer, or coowner, in his individual capacity and if the payment is due to the partnership, coproducers, or coowners of which he is a member, only the interest of the debtor in the payment which is due the partnership, coproducers, or coowners may be used in effecting the set-off. In such case, it will be necessary to determine the respective interest of each joint applicant or partner in the payment due under the application for payment. Evidence as to the respective interests of such applicants should be in the form of a statement setting forth the percentage interest of each such applicant, which statement should be signed by each of the joint applicants or partners. Such statement should also be approved by a member of the county committee on behalf of the committee and such committeeman should certify that he is acquainted with the interests of the parties involved and that the interests as set forth in the statement signed by such parties are correct. Upon receipt of evidence indicating the exact interest of each joint applicant, a set-off may be effected against the interest of the debtor and the interest of any party who is not indebted may be scheduled and certified for payment in the regular manner unless the set-off to be made is for the liquidation of an account owing to the FCA. If the indebtedness which is to be set off is owing to the FCA, a separate application for payment shall be prepared for each joint applicant or partner showing thereon the percentage interest of each such applicant. The original application for payment from which such applications for payment are prepared should be marked "Canceled - Replaced by Applications for Payment Nos._____" and filed in the State office. The next available serial numbers should be assigned to the corrected applications for payment, after which they should be computed and forwarded to the county office for signature. The related summary of performance should be corrected to show the serial numbers assigned to the corrected applications for payment. Upon receipt of such corrected applications for payment from the county office, the application for payment executed by the debtor shall be approved if found to be regular in every respect, and the payment due thereunder scheduled on Form ACP-25; and the application for payment executed by the person not indebted shall be approved for payment if found to be regular in every respect, and the payment due thereunder scheduled on ACP-41C, ACP-42, and ACP-22 in the regular manner.

H. ADJUSTMENT OF REGISTER OF INDEBTEDNESS

1. AAA Or FSA Set-off - If a set-off has been effected against the payments due an applicant because such applicant was indebted to the AAA or FSA, proceed as follows:

   a. When the set-off is scheduled on Form 1096 enter on the Register of Indebtedness (in red pencil) opposite the name of the debtor the amount which was scheduled in favor of the Treasurer of the United States.

   b. When a copy of Form 1096 is returned from the regional disbursing office showing the check number, the certificate of deposit number, and the other data inserted thereon by the regional disbursing officer, enter on the Register of Indebtedness opposite the amount shown in red pencil the certificate of deposit number shown on Form 1096 and the date of the deposit.

   c. If the application for payment in connection with which the set-off was made was submitted from a county other than the one in which the indebtedness is listed, make an appropriate cross-reference on the Register of Indebtedness opposite the name of the debtor showing the county in which the application for payment was executed.

2. FCA Set-off - If a set-off has been effected against the payments due an applicant because such applicant was indebted to the FCA, proceed as follows:

   a. When the set-off is scheduled on ACP-25 enter on the Register of Indebtedness (in red pencil) opposite the name of the debtor the amount of the net payment due the applicant under the application for payment which he executed.

   b. When a copy of AAA-367 is returned to the State office showing that a settlement has been completed by the General Accounting Office make a notation on the Register of Indebtedness showing the amount which has been set off and the number of the certificate of settlement.

   c. If the application for payment in connection with which the set-off was made was submitted from a county other than the one in which the indebtedness is listed, make an appropriate cross-reference on the Register of Indebtedness opposite the name of the debtor showing the county in which the application for payment was executed.

I. PREPARATION OF NCR-124 - Applications for payment which are ready to be scheduled for set-off shall be referred to the Record Clerk of the Records Unit for the preparation of an NCR-124 in the 300 series or in the event such cases are General Accounting Office suspensions in the 500 series. Therefore, such cases shall be returned to the Clearance Unit for further handling. Set-off cases shall not be included in the same lot with other suspended cases which are to be released for payment.

II. APPLICANT INDEBTED TO AAA.

A. OVERPAYMENT UNDER COMMODITY CONTRACTS - If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness and if the entry in the third column of the Register of Indebtedness indicates that such indebtedness arose by virtue of an overpayment under a commodity contract, proceed as follows:

1. Prepare ACP-41C as follows:

a. Prepare ACP-41C in sextuple (original on ACP-41C and five copies on ACP-41Ca).

b. Enter in the space immediately following the word "State" the name of the State shown on NCR-124.

c. Enter in the space immediately following the word "County" the name of the county shown on NCR-124.

d. Enter in the space immediately following the words "Administrative Number" the State and county code and lot number shown on NCR-124. For example, if the State and county code shown on NCR-124 is 48-025, and the sheet number of such NCR-124 is 37, the administrative number to be entered will be 48-025-37.

e. Enter in the first space immediately following the words "Sheet No." the sheet No., beginning with number 1 for the first sheet of a lot and numbering all sheets for such lot consecutively. Enter in the second space following the words "Sheet No." the number of sheets prepared for the lot.

f. Enter in column (a) the serial number shown on NCR-116 or NCR-117B. Do not enter the State and county code in column (a).

g. Enter the name and address of the payee in the left half of column (b). The name of the payee to be entered in column (b) is to be typed in the same style as the name of such applicant is printed in Section IX of NCR-116 or Section XII of NCR-117B, unless a different

style is designated by the examining clerk. In the latter case, the examining clerk will have either securely attached to such NCR-116 or NCR-117B a slip of paper designating thereon the payee's name as it is to appear on ACP-41C, or will have indicated by brackets ( ) that part of the payee's signature which is not to appear on ACP-41C. Enter the address of the payee below the name of such payee in column (b). However, if the amount of the indebtedness equals or exceeds the net payment due the debtor, do not schedule the name of the debtor on ACP-41C. In such cases, items f to i, inclusive of this paragraph 1, are not applicable.

h. Enter in column (c) of ACP-41C opposite the name of the debtor the payment which is to be made to him. The amount of such payment shall be obtained by subtracting the amount of the indebtedness from the net payment due the debtor under the application for payment executed by him.

i. Make no entries in column (d) of ACP-41C for the debtor.

j. After the entries, if any, have been completed for the debtor, enter on the next line in column (a) the serial number of the debtor's application for payment; enter in column (b) the words "Treas. U.S." and enter below such words in parentheses the symbol and title of the appropriation to be credited and the name of the debtor; enter in column (c) the amount which is being deducted from the debtor's payment and applied in liquidation of his indebtedness; and enter in column (d) the schedule number of Form 1096 upon which the deduction is scheduled. The symbol and title of the appropriation which is to be credited shall be determined by examining the code number entered in the sixth column of the Register of Indebtedness opposite the name of the debtor. In the event more than one appropriation is to be credited, make a separate entry for each appropriation.

k. Enter on the last line of ACP-41C for the lot the total of the net payments for such lot. Such total shall include the amounts scheduled in favor of the Treasurer of the United States as well as the amounts scheduled in favor of debtors and other applicants.

2. Prepare ACP-42 as follows:

a. Prepare ACP-42 in triplicate (original on ACP-42 and two copies on ACP-42a).

b. Make no entry in the space provided for the D. O. Voucher Number.

c. Enter in the second space in the upper right-hand corner immediately following the words, "Administrative No." the administrative number shown on ACP-41C.

d. Enter in the space following the word "Office" on the left-hand side of the form the name of the office in which the form is being prepared. For example, if the form is being prepared in the State office in Ohio, enter the words "Ohio State Office".

e. Enter in the space following the words "Prepared at" beneath the name of the office the name of the city and State in which the form is being prepared. For example, if the form is being prepared in the Ohio State Office, enter the words, "Columbus, Ohio".

f. Enter in the central part of the form immediately following or immediately below the words "THE UNITED STATES, Dr., To: Person's named on attached continuation sheet (payees)", the name of the first payee shown on the first sheet of ACP-41C for the lot. If more than one name has been listed on ACP-41C, enter the phrase "et al." after the name entered on ACP-42. After the phrase "et al." following the name of the payee, enter "_____ payees" and insert the total number of payees covered by ACP-42. In determining the number of payees the Treasurer of the United States shall be counted as one payee even though more than one set-off is scheduled on ACP-41C in favor of the Treasurer of the United States. If only one application for payment is listed on ACP-41C and the applicant's indebtedness equals or exceeds the net payment due, under the application for payment executed by him, enter the name of the debtor, but do not use the phrase "et al." after the debtor's name. Immediately following the debtor's name, make the following notation: "Check to be drawn to the Treasurer of the United States, account of indebtedness to United States". In such case the number "1" shall be entered in the space provided for the number of payees.

g. Enter in the space provided therefor in the second line of the certification, the numbers of the first and last pages of Forms ACP-41C in the set.

h. Enter in the space at the end of the fourth line in the certification the rate of county association expense deduction. This rate may be obtained from any application for payment in the lot.

i. Enter in the space following the words "amount of" in the fifth line in the certification the total amount of county association expense deductions for the lot.

j. Enter in the space following the word "aggregating" in the sixth line of the certification the amount of the voucher. This amount will be the total amount shown in column (c) of the last sheet of ACP-41C in the set.

k. Enter in the space following the word "Title" the title of the certifying officer, such as "Administrative Officer in Charge" or "Administrative Officer Acting in Charge".

l. Enter in the blank space to the left of the space for the signature of the certifying officer, the number of applications for payment in the lot covered by ACP-42.

m. Enter in the space following the word "Date" the date of preparation of ACP-42.

n. Enter in the space beneath the date the words "Applicants $_____" and insert in the blank space the total amount approved for all applicants listed on the related ACP-41C. Immediately beneath such entry, enter the words "Treas. U.S. $_____" and insert in the blank space the total amount approved for the Treasurer of the United States. Immediately beneath such entries, enter the sum of such entries. Determine that such sum is equal to the amount entered in the space in the sixth line of the certification following the word "aggregating".

3. Prepare ACP-22 as follows:

a. Prepare ACP-22 in septuple (original and six copies) listing thereon as many lots as are available, provided the lots so included do not cover more than 300 payees. Do not include part of the same lot on two Forms ACP-22.

b. Enter in the first space in the upper left-hand corner immediately above the words "Department or establishment", the word "Agriculture".

c. Enter in the first space in the upper central part immediately above the words "Bureau or office",

the letters "A.A.A." and the name of the State office. For example, if the form is being prepared in the State office in Illinois, the entry would be "A.A.A., Ill. State Office".

d. Enter in the second space in the upper left-hand corner immediately following the word "By", the name "G. F. Allen".

e. Enter in the second space in the upper central part immediately above the words "Title or rank", the words "Chief Disbursing Officer".

f. Enter in the second space in the upper right-hand corner immediately above the word "Station" the name of the city and State in which the regional disbursing office is located. For example, if the regional disbursing office is located in Minneapolis, the entry will be "Minneapolis, Minn." The regional disbursing offices for the States in the North Central Region are located as follows:

City	States
Chicago, Illinois	Iowa, Wisconsin, Illinois, Indiana, and Michigan.
Cleveland, Ohio	Ohio
St. Louis, Missouri	Missouri
Minneapolis, Minnesota	Minnesota, South Dakota
Kansas City, Missouri	Nebraska

g. Enter in the third space in the upper left-hand corner immediately following the word "Period" the name of the month. The name of the month to be entered will be that of the month in which it is expected that the payments scheduled on the ACP-22 will be made.

h. Enter in the third space in the upper right-hand corner immediately following the words "Symbol No.", the symbol number of the assistant disbursing officer. The assistant disbursing officer will furnish the State office with the symbol number used by such office.

i. Enter in the fourth space in the upper left-hand corner immediately following the words "Bureau Schedule No.", the bureau schedule number. Obtain this number from the person in charge of the Payment Schedule Unit, who shall keep a register of bureau schedule numbers. These numbers will be assigned to Forms ACP-22 consecutively and in the same series as that used for regular schedules.

j. Enter in the fourth space in the upper right-hand corner, immediately following the word "Date", the date of preparation of ACP-22.

k. Enter in the fifth line immediately following the words "Appropriation or fund" the following;

"1282215(21)2 C & UALRDA, 1938 (AAA) (CP)"

l. Enter in the column entitled "Bureau or Office Voucher No." the administrative number shown on each set of Forms ACP-42 for which ACP-22 is being prepared.

m. After entering the administrative number for a set of Forms ACP-42 in the column entitled "Bureau or Office Voucher No.", enter on the same line in the column entitled "Payee" the name of the payee as shown on such set of Forms ACP-42.

n. Enter to the right of the name in the column headed "Payee" the number of applications for payment in the lot. Obtain such number from ACP-42 to the left of the space for the signature of the certifying officer.

o. Enter in the column entitled "Gross Amount" opposite the name in the column entitled "Payee" the sum of the two amounts shown on the fifth and sixth lines in the certification on ACP-42.

p. Enter in the column entitled "Deduction" opposite the name in the column entitled "Payee" the amount entered in the fifth line of the certification on ACP-42.

q. Enter in the column entitled "Net Amount Due" opposite the name in the column entitled "Payee" the amount entered in the sixth line of the certification on ACP-42.

r. Obtain totals for the columns headed "Gross Amount", "Deduction" and "Net Amount Due" and enter such totals at the bottom of the form opposite the word "Total".

s. Enter in the space over the word "Title" at the bottom of ACP-22 the title of the certifying officer.

4. Prepare Form 1096 as follows:

a. Prepare Form 1096 in decuple (original and nine copies) for each set of Forms ACP-22 which cover vouchers on which payments are scheduled in favor of the Treasurer of the United States. Type on one clear copy of such form the notation "Forward to Records and Accounts Section, Agricultural Adjustment Administration".

b. Enter in the first line in the upper right-hand corner the schedule number. Assign 37-1 to the first set of forms, 37-2 to the next set of such forms, and assign consecutive numbers to the succeeding sets of forms. If more than one sheet of such form is used, number such sheets consecutively, beginning with No. 1.

c. Enter in the third line in the upper right-hand corner over the word "Date" the date the form is prepared.

d. Enter over the words "Department or Establishment" the word "Agriculture".

e. Enter over the words "Bureau or Office", the letters "A.A.A." and the name of the State office.

f. Enter after the words "Made by" and over the word "Name" the name "G. F. Allen"; enter over the word "Title" the words "Chief Disbursing Officer"; and enter above the word "Station", the city and State where the Regional Disbursing Office is located.

g. Enter immediately following the word "Period" and above the words "Month or quarter ended", the month during which it is anticipated that the Disbursing Office will handle the form.

h. Enter the Disbursing Officer's symbol number in the space provided therefor. The Assistant Disbursing Officer will furnish the State office with the symbol used by such disbursing officer.

i. Make no entry in the column headed "D. O. Voucher Number".

j. Enter in the column headed "Bureau or Office Voucher Number" opposite each appropriation to be entered in the next column the administrative number of the ACP-42 on which the set-off is scheduled.

k. Enter in the column headed "Appropriation and/or Fund to be Credited", the symbol and title of the appropriation to be credited, the name of the debtor in parentheses, and the State and county codes and serial number and the name of the commodity contract out of which the indebtedness arose. The name of the commodity contract may be abbreviated. Such information shall be taken from the Register of Indebtedness.

l. Enter in the column headed "Amount of Deductions", the amount of the set-off to be credited to the appropriation appearing on the same line in the preceding column.

m. Enter in the column headed "Remarks" the name of the Disbursing Officer and the Disbursing Officer's voucher number(s) under which the overpayment was made. Such information shall be taken from the Register of Indebtedness.

n. Enter the total of the items listed in the column headed "Amount of Deduction" in the space provided therefor.

o. The original shall be signed by the certifying officer and his name shall be typed on all copies.

p. Make no entries below the signature of the certifying officer.

B. OVERPAYMENT UNDER 1936 AGRICULTURAL CONSERVATION PROGRAM.--If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness, and if the entry in the third column of the Register of Indebtedness indicates that such indebtedness arose by virtue of an overpayment under the 1936 Agricultural Conservation Program, proceed in the manner set forth in II, A, supra, for making set-offs in cases where the applicant's indebtedness arose by virtue of an overpayment under a commodity contract, except -

1. Prepare ACP-41C in quintuple (original on ACP-41C and four copies on ACP-41Ca) instead of in sextuple since no copy is required for the Comptroller.

2. Prepare Form 1096 in nonuple (original and eight copies) instead of in decuple since no copy is required for the Comptroller.

3. The symbol and title of the appropriation to be credited as shown opposite the payee "Treas., U. S." on ACP-41C and as shown in the third column of Form 1096 shall be 126/72215(21)2, C & UALRDA, 1936-1937 (Payments) (AAA).

4. Enter in the third column of Form 1096 the State and county codes and the serial number of the application for payment under which the overpayment was made instead of the State and county codes and serial number of a commodity contract, preceded by the designation "'36 ACP" instead of the abbreviation of a commodity contract.

5. Upon receipt of a copy of Form 1096 from the Regional Disbursing Office, prepare Form ACP-28 as follows:

   a. Prepare Form ACP-28 in quadruple (original and three copies).

   b. Enter in the blank space opposite the words "Name of Remitter" the name of the debtor.

   c. Enter in the blank space opposite the words "Street or Box No." the street or box number of the debtor, if known.

   d. Enter in the blank space opposite the words "Post Office" the post office of the debtor.

   e. Enter in the blank space opposite the word "State" the State in which the debtor resides.

   f. Enter in the blank space opposite the words "Applicant's Name" the name of the debtor.

g. Enter in the blank space opposite the words "Nature of Remittance" the word "Set-off".

h. Enter in the blank space opposite the words "Payable to" the words "Treasurer of the United States".

i. Amend the language in the next line (relative to Form 1044) to read "Schedule No. of Standard Form 1096" and enter in the blank space opposite such words the schedule number of Form 1096 on which the set-off was credited.

j. Enter in the blank space opposite the words "D. O. Voucher No." the D. O. Voucher Number of the ACP-22 on which the set-off was scheduled and enter in the space opposite the word "Date" the date of payment.

k. Make no entry in the blank space opposite the words "Receipt No."

l. Enter in the blank spaces opposite the words "State and County Code No." and "Serial No." the State and county code and serial number of the application for payment under which the overpayment was made.

m. Enter in the blank space opposite the words "Date of Remittance" the date of the check as shown on Form 1096.

n. Enter in the blank space opposite the words "Remittance No." the number of the check as shown on Form 1096.

o. Enter in the blank space opposite the word "Amount" the amount of the set-off.

p. Enter in the blank space opposite the words "Certificate of Deposit No." the certificate of deposit number shown on Form 1096.

q. Enter opposite the word "Date" the date of deposit as shown on Form 1096.

r. Enter in the blank space opposite the words "Fund Credited" the symbol, 126/72215(21)2, C & UALRDA, 1936-1937 (Payments) (AAA).

s. Indicate under the caption "Action Taken" the amount of the county association expense previously charged, the correct amount of county association expense to be charged, and the adjustment which is necessary in connection with county association expenses.

t. The original and all copies of Form ACP-28 shall be signed by the certifying officer.

u. Forward the original of Form ACP-28 to the accountant and a copy thereof to the Records and Accounts Section,

Washington, D. C. File one copy of ACP-28 with the State office copy of the 1937 application for payment in connection with which the set-off was made. File the other copy in the case folder for the 1936 application for payment in connection with which the overpayment was made.

C. OVERPAYMENT UNDER THE COTTON PRICE ADJUSTMENT PROGRAM.-- If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness, and if the entry in the third column of the Register of Indebtedness indicates that such indebtedness arose by virtue of an overpayment under the Cotton Price Adjustment Program, proceed in the manner set forth in II, A, Supra, for making set-offs in cases where the applicant's indebtedness arose by virtue of an overpayment under a commodity contract, except -

1. Prepare ACP-41C in quintuple (original on ACP-41C and four copies on ACP-41Ca) instead of in sextuple, since no copy is required for the Comptroller.

2. Prepare Form 1096 in nonuple (original and eight copies) instead of decuple, since no copy is required for the Comptroller.

3. The symbol and title of the appropriation to be entered opposite the payee "Treasurer of the United States" on ACP-41C and to be entered in the third column of Form 1096 shall be "12-2100(21)2 - Exportation and Domestic Consumption of Agricultural Commodities, Department of Agriculture, (Cotton Price Adjustment) (AAA) (Payments)".

4. Enter in the third column of Form 1096 the State and county codes and the serial number of the application for cotton price adjustment payment under which the overpayment was made instead of the State and county codes and serial number of a commodity contract, preceded by the designation "'35 CAP" instead of the abbreviation of the commodity contract.

D. FAILURE TO ACCOUNT FOR DISTRIBUTION OF COTTON PRICE ADJUSTMENT PAYMENTS ON FORM CAP-3.-- If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness and if the entry in the third column of the Register of Indebtedness indicates that such indebtedness arose by virtue of the failure to account for the distribution of cotton price adjustment payments on Form CAP-3, proceed in the manner set forth in II, A, supra, for making set-offs in cases where the applicant's indebtedness arose by virtue of an overpayment in connection with a commodity contract, except -

1. Prepare ACP-41C in quintuple (original on ACP-41C and four copies on ACP-41Ca) instead of in sextuple, since no copy is required for the Comptroller.

2. Prepare Form 1096 in nonuple (original and eight copies) instead of decuple, since no copy is required for the Comptroller.

3. The symbol and title of the trust fund to be entered opposite the payee "Treas. U. S." on ACP-41C and to be entered in the third column of Form 1096 shall be "128532 - Deposits of Undistributed Cotton Price Adjustment Payments".

4. Enter in the third column of Form 1096 the State and county codes and the serial number of the application for cotton price adjustment payment under which the indebtedness arose instead of the State and county codes and serial number of a commodity contract, preceded by the designation "'35 CAP" instead of the abbreviation of a commodity contract.

III. APPLICANT INDEBTED TO FSA.-- If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness and if the entry in the third column of the Register of Indebtedness indicates that the indebtedness is due to an unpaid loan secured from the FSA, proceed in the manner set forth in II, A, *supra*, for making set-offs in cases where the applicant's indebtedness arose in connection with an overpayment under a commodity contract, except -

A. Prepare Form 1096 in undecuple (original and 10 copies) instead of decuple, since one copy is required for the FSA. Type on a clear copy of such form the notation "Forward to Farm Security Administration".

B. The symbol and title of the trust fund to be entered opposite the payee "Treas. U. S." on ACP-41C and to be entered in the third column of Form 1096 shall be "128128 - Deductions from Agricultural Conservation Payments, Farm Security Administration.

C. Enter in the third column of Form 1096 only the symbol and title of the trust fund to be credited and the name of the debtor in parentheses.

D. Enter in the last column of Form 1096 the notation "FSA Set-off" instead of the name of the disbursing officer and the disbursing officer's voucher number.

IV. APPLICANT INDEBTED TO FCA.-- If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness, and if the entry in the third column of the Register of Indebtedness indicates that the indebtedness is due to an unpaid loan secured from the FCA, proceed as follows:

A. Prepare ACP-25 as follows:

1. Prepare ACP-25 in quintuple (original on ACP-25 and four copies on ACP-25a).

2. Enter in the upper right-hand corner in the blank space following the words "Bureau Voucher No." the administrative number. This number will be the State and county code followed by the lot number.

3. Delete the symbol and title of the appropriation appearing immediately beneath the title of the form and insert in lieu thereof the following: "1282215(21)2, Conservation and Use of Agricultural Land Resources, Department of Agriculture, 1938 (AAA) (CP)".

4. Enter in the blank space following the word "Name", the name of the debtor.

5. Enter in the blank space following the word "Office" the letters "A.A.A." followed by the name of the State office.

6. Enter in the space following the word "Address" the address of the debtor, complete as to street and box number.

7. Enter in the space following the words "Prepared at", the address of the State office.

8. Enter on the next line in the blank spaces over the words "State", "County", "Application serial number", the State and county codes and serial number of the debtor's application for payment.

9. Enter in column (1) the gross amount of the payment computed for the debtor.

10. Enter in column (2) the percentage of deduction for county association expenses and the amount of such deduction.

11. Enter in column (3) the net amount due the debtor under the application for payment executed by him.

12. Make no entries in the remaining columns.

13. The original shall be signed by the certifying officer who shall affix his title in the space provided therefor and insert the date on which the form was certified. The name of the certifying officer, his title, and the date certified shall be typed on all copies.

14. Make no entries beneath the certification of the certifying officer.

B. Do not prepare ACP-41C, ACP-42, ACP-22, or Form 1096 for such cases.

C. Upon receipt of the application for payment and ACP-25 the Comptroller will determine whether a set-off is to be made. If the set-off is to be made, the Comptroller will refer the case to the Claims Division of the General Accounting Office for direct settlement. If the set-off is not to be made, the Comptroller will return the case to the State office accompanied by a memorandum indicating that a set-off is not to be made and if C-1110, Supplement A has not already been forwarded to the State office, such form will accompany the Comptroller's memorandum. Upon receipt of the case from the Comptroller, cancel ACP-25 by writing across all copies of such form except the original the word "canceled". Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office advising him that there is on file in the State office information from the Comptroller indicating that a set-off is not to be made and requesting him to withdraw his approval of ACP-25. Prepare ACP-41C, ACP-42 and ACP-22 for such case in accordance with the regular procedure and forward to the General Accounting Preaudit Office the following:

1. The application for payment
2. ACP-41C
3. ACP-42
4. ACP-22
5. The original of ACP-25
6. The memorandum to the Chief of Party
7. Any other data which was previously submitted to the General Accounting Preaudit Office with such case.

Staple a signed copy of the memorandum to the Chief of Party to a copy of the canceled ACP-25 and forward such forms to the State Accountant. Prepare a letter to the Chief of the Records and Accounts Section requesting him to cancel the ACP-25 which was previously sent to him and advising him that the case is being scheduled in the regular manner since no set-off is to be made.

V. APPLICANT INDEBTED TO AAA AND FSA.

A. AMOUNT OF APPLICANT'S INDEBTEDNESS TO AAA EQUAL TO OR GREATER THAN NET PAYMENT.--If it is determined that an applicant is indebted to both the AAA and the FSA and that the amount of the net payment due the debtor under the application for payment executed by him is not in excess of the amount of his indebtedness to the AAA, disregard the indebtedness to the FSA as it relates to such application for payment, and effect a set-off in favor of the AAA in the manner set forth in II, supra.

B. AMOUNT OF APPLICANT'S INDEBTEDNESS TO AAA LESS THAN NET PAYMENT.--If it is determined that an applicant is indebted to both the AAA and the FSA, and that the amount of the net payment due the debtor under the application for payment executed by him is greater than the amount of his indebtedness to the AAA, proceed as follows:

1. Prepare the number of copies of ACP-41C, ACP-42, ACP-22, and Form 1096 specified in III, supra.

2. Schedule in the manner set forth in II, supra, the entire amount of the indebtedness due the AAA.

3. Schedule in the manner set forth in III, supra, as much of of the indebtedness due the FSA as is available, after deducting from the net payment due the debtor under the application for payment executed by him the amount of the indebtedness due the AAA.

4. Schedule in the manner set forth in II, supra, the balance, if any, due the debtor under the application for payment executed by him, after deducting the indebtedness due the AAA and the FSA.

VI. APPLICANT INDEBTED TO AAA AND FCA.

A. AMOUNT OF APPLICANT'S INDEBTEDNESS TO AAA EQUAL TO OR GREATER THAN NET PAYMENT.--If it is determined that an applicant is indebted to both the AAA and the FCA, and that the amount of the net payment due the debtor under the application for payment executed by him is not in excess of the amount of his indebtedness to the AAA, disregard the indebtedness to the FCA as it relates to such application for payment, and effect a set-off in favor of the AAA in the manner set forth in II, supra.

B. AMOUNT OF APPLICANT'S INDEBTEDNESS TO AAA LESS THAN NET PAYMENT.--If it is determined that an applicant is indebted to both the AAA and the FCA, and that the amount of the net payment due the

debtor under the application for payment executed by him is in excess of the amount of his indebtedness to the AAA, proceed in the manner set forth in IV, supra. In addition, prepare an administrative report on AD-42 as follows:

1. Prepare AD-42 in quintuple (original and four copies).

2. Form AD-42 shall not be dated.

3. Enter in the space following the words "The accompanying account of" the name and address of the applicant.

4. Enter opposite the words "Amount claimed" and the words "Approved for" the amount of the payment approved for the applicant as shown in column (3) of Form ACP-25.

5. Enter after the words "Appropriation Chargeable" the symbol "1282215(21)2, C & UALRDA, 1938 (AAA) (CP)"

6. The body of Form AD-42 should read substantially as follows:

   "According to the records of the _____ State Office of the North Central Division, Agricultural Adjustment Administration, the above-described claimant is entitled to a payment in the above-stated amount subject to a deduction for his indebtedness to the Agricultural Adjustment Administration on account of an overpayment in the amount of _____ made under _____. Such overpayment was made by _____, Disbursing Officer, D.O. Symbol No. _____ and by D.O. Voucher No. _____ under date of _____. The claimant is also indebted to the Farm Credit Administration. It is requested that a set-off be effected first in favor of the Agricultural Adjustment Administration and the amount thereof credited to appropriation _____ and that thereafter a set-off against the balance due the claimant be made in favor of the Farm Credit Administration, and that the remainder, if any, be issued to the claimant."

7. The name and address of the certifying officer shall be typed on all copies of Form AD-42 except the original.

8. The certifying officer shall initial the original and one copy of AD-42 beneath the words "Director of Finance".

9. Attach the original and three copies of AD-42 to Form ACP-25 and the related application for payment before it is transmitted to the General Accounting Preaudit Office. Retain the other copy of AD-42 in the State office.

VII. APPLICANT INDEBTED TO FSA AND FCA.

A. AMOUNT OF APPLICANT'S INDEBTEDNESS TO FSA EQUAL TO OR GREATER THAN NET PAYMENT.--If it is determined that an applicant is indebted to both the FSA and the FCA and that the amount of the net payment due the debtor under the application for payment executed by him is not in excess of the amount of his indebtedness to the FSA, disregard the indebtedness to the FCA as it relates to such application for payment and effect a set-off in favor of the FSA in the manner set forth in III, supra.

B. AMOUNT OF APPLICANT'S INDEBTEDNESS TO FSA LESS THAN NET PAYMENT.--If it is determined that an applicant is indebted to both the FSA and the FCA, and that the amount of the net payment due the debtor under the application for payment executed by him is in excess of the amount of his indebtedness to the FSA, proceed in the manner set forth in VI, B, supra, except that there shall be entered in AD-42 available data with respect to the indebtedness to the FSA instead of data with respect to the indebtedness to the AAA, and FSA-RR-172 shall be attached thereto.

VIII. INDEBTEDNESS DISCOVERED AFTER APPLICATION FOR PAYMENT CERTIFIED BY STATE COMMITTEE.

A. NOTICE OF INDEBTEDNESS RECEIVED IN STATE OFFICE AFTER APPLICATION FOR PAYMENT IS CERTIFIED FOR PAYMENT.

1. Applicant indebted to AAA.--If the applicant is indebted to the AAA and notice of such indebtedness is received in the State office after the application for payment is certified for payment, an effort should be made to prevent the check from being delivered to the applicant. If the check can be intercepted it should be returned to the Regional Disbursing Office. Thereafter, proceed as follows:

a. Authorize the cancelation of the check.

b. Prepare a dummy application for payment including therein the same basic data as that shown in the State office copy of the original application for payment, except that the serial number shall be followed by the letter "A". The dummy application for payment need not be signed by the applicant nor approved by the county committee.

c. Upon receipt of a copy of Form 1044 from the Regional Disbursing Office, indicating that the check has been canceled and the proceeds therefrom deposited to the credit of the appropriation, effect a set-off in favor

of the AAA in the manner set forth in II, supra.

d. When the dummy application for payment and related forms are forwarded to the General Accounting Preaudit Office such forms shall be accompanied by a memorandum to the chief of party of the General Accounting Preaudit Office, setting forth the facts of the case and making appropriate reference to the original check and the schedule number of the Form 1044 on which such check was scheduled for cancelation and the certificate of deposit number and date thereof.

2. Applicant indebted to FSA or FCA.--If the applicant is indebted to the FSA or FCA and a notice of such indebtedness is received in the State office after the application for payment has been certified for payment, no effort should be made to prevent the issuance or delivery of the check to the applicant. If, in such case, a check is returned to the Regional Disbursing Office, prepare a memorandum to the Regional Disbursing Office on the reverse side of Form 1664, requesting that the check be returned to the payee in view of the fact that the indebtedness of the applicant does not come within the purview of the Secretary's memorandum of May 8, 1937, with respect to the making of set-offs.

B. NOTICE OF INDEBTEDNESS RECEIVED IN STATE OFFICE PRIOR TO TIME APPLICATION FOR PAYMENT IS CERTIFIED FOR PAYMENT.--If, because of an error in the State office, an application for payment is certified for payment after notice is received indicating that the applicant is indebted to the United States, an effort shall be made to intercept the check and have it returned to the Regional Disbursing Office irrespective of whether the applicant is indebted to the AAA, FSA, or FCA.

1. Applicant indebted to AAA or FSA.--If the check issued to an applicant is returned to the Regional Disbursing Office because the applicant is indebted to the AAA or FSA, and it is determined that the State office had notice of such indebtedness prior to the time the debtor's application for payment was certified for payment in the State office, proceed as follows:

a. Authorize the cancelation of the check.

b. Prepare a dummy application for payment including therein the same basic data as that shown in the State office copy of the original application for payment, except that the serial number shall be followed by the letter "A". The dummy application for payment need not be signed by the applicant nor approved by the county committee.

c. Upon receipt of a copy of Form 1044 from the Regional Disbursing Office indicating that the check has been canceled and the proceeds therefrom deposited to the credit of the appropriation, effect a set-off in favor of the AAA or FSA in the manner set forth in II, supra, or III, supra, as the case may be.

d. When the dummy application for payment and related forms are forwarded to the General Accounting Preaudit Office, such forms shall be accompanied by a memorandum to the chief of party of the General Accounting Preaudit Office, setting forth the facts of the case and making appropriate reference to the original check and the schedule number of the Form 1044 on which such check was scheduled for cancelation and the certificate of deposit number and date thereof.

2. Applicant indebted to FCA.--If the check issued to an applicant is returned to the Regional Disbursing Office because the applicant is indebted to the FCA and it is determined that the State office had notice of such indebtedness prior to the time the debtor's application for payment was certified in the State office, proceed as follows:

a. Prepare a memorandum to the assistant disbursing officer on the reverse side of Form 1664 requesting that the check be forwarded to the Claims Division of the General Accounting Office in order that a set-off may be effected in favor of the Farm Credit Administration.

b. Prepare an administrative report on AD-42 as follows:

(1) Prepare an undated AD-42 in quintuple (original and four copies)

(2) Enter opposite the words "The accompanying account of" the name and address of the applicant.

(3) Enter opposite the words "Amount claimed" and the words "Approved for" the amount of the check which was forwarded to the General Accounting Office unless there was an error in the amount of the check, in which case enter opposite the words "Amount claimed" the amount of the check, enter opposite the words "Differences explained below" the difference between the amount of the check and the correct amount due the applicant, and enter opposite the words "Approved for" the correct amount due the applicant.

(4) Delete the word "chargeable" after the word "appropriation" and enter in lieu thereof the word "charged". Enter opposite the words "appropriation charged" the symbol "1282215(21) 2, C & UALRDA, 1938 (AAA) (CP)."

(5) The body of AD-42 should read substantially as follows:

"According to the records of the _____ State Office, North Central Division, Agricultural Adjustment Administration, check number _____ was issued in favor of _____ under date of _____. Such check was issued by the regional disbursing officer at _____ under D. O. Symbol No. _____ and was returned to that office because the payee is indebted to the Farm Credit Administration. The regional disbursing officer has been requested to forward the above-described check to the Claims Division of the General Accounting Office in order that a set-off may be effected, since the indebtedness to the Farm Credit Administration comes within the purview of the Order of the Secretary of Agriculture, dated May 8, 1937, with respect to the making of set-offs. The payee is entitled to the proceeds of the above-described check subject to the claim of the Farm Credit Administration."

(6) Type the name and address of the certifying officer on all copies of AD-42 except the original.

(7) The certifying officer shall initial the original and first copy of AD-42 under the words "Director of Finance".

(8) Forward the original and two copies of AD-42 to the North Central Division and retain the other copy in the State office files.

IX. DISTRIBUTION OF FORMS.

A. INDEBTEDNESS TO AAA.

1. Overpayment under commodity contract (See Chart No. 1)

a. Distribute ACP-41C as follows:

(1) Forward the original and three copies to the General Accounting Preaudit Office.

(2) Forward one copy to the State accountant.

(3) Retain one copy in the State office files.

(4) When a copy of Form 1096 is returned from the Regional Disbursing Office with the certificate of deposit number and date of deposit shown thereon, forward the State office copy of ACP-41C to the Comptroller, Agricultural Adjustment Administration, Washington, D. C.

(5) When a copy of ACP-41C is returned from the Regional Disbursing Office forward such copy to the State accountant.

b. Distribute ACP-42 as follows:

(1) Forward the original and one copy to the General Accounting Preaudit Office.

(2) Forward one copy to the State accountant.

c. Distribute ACP-22 as follows:

(1) Forward the original and five copies (including the copy with the notation "Forward to Records and Accounts Section") to the General Accounting Preaudit Office.

(2) Forward the remaining copy to the State accountant.

(3) When a copy of ACP-22 is returned from the General Accounting Preaudit Office, forward such copy to the State accountant.

(4) When a copy of ACP-22 is returned from the Regional Disbursing Office forward such copy to the State accountant.

d. Distribute Form 1096 as follows:

(1) Forward the original and four copies (including the copy marked "Forward to Records and Accounts Section") to the General Accounting Preaudit Office and retain five copies in the State office files.

(2) The General Accounting Preaudit Office will forward the original and three copies to the Regional Disbursing Office and the Regional Disbursing Office will forward one copy to the Records and Accounts Section.

(3) When a copy of ACP-22 is returned from the General Accounting Preaudit Office distribute two copies of Form 1096 as follows:

(a) Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.

(b) Forward one copy to the Division of Bookkeeping and Warrants, Treasury Department, Washington, D. C.

(4) When a copy of Form 1096 is returned from the Regional Disbursing Office with the certificate of deposit number and date of deposit shown thereon, enter such data on the remaining copies of Form 1096 which were retained in the State office and distribute such copies as follows:

(a) Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

(b) Forward one copy to the Comptroller, Agri-Cultural Adjustment Administration, Washington, D. C.

(c) Forward one copy to the State accountant.

(d) Retain the remaining copy in the State office files.

2. Overpayment under the 1936 Agricultural Conservation Program (See Chart No. 2)

a. Distribute ACP-41C in the manner set forth in IX, A, 1, a, supra, except that no copy shall be forwarded to the Comptroller.

b. Distribute Form ACP-42 in the manner set forth in IX, A, 1, b, supra.

c. Distribute ACP-22 in the manner set forth in IX, A, 1, c, supra.

d. Distribute Form 1096 in the manner set forth in IX, A, 1, d, supra, except that no copy shall be forwarded to the Comptroller.

3. Overpayment under 1937 Cotton Price Adjustment Program (See Chart No. 2).--Distribute ACP-41C, ACP-42, ACP-22, and Form 1096 in the manner set forth in IX, A, 2, supra.

4. Failure to account on CAP-3 for Distribution of Cotton Price Adjustment Payments (See Chart No. 2).--Distribute ACP-41C, ACP-42, ACP-22, and Form 1096 in the manner set forth in IX, A, 2, supra.

B. INDEBTEDNESS TO FSA (See Chart No. 3)

1. Distribute ACP-41C in the manner set forth in IX, A, 1, a, supra.

2. Distribute ACP-42 in the manner set forth in IX, A, 1, b, supra.

3. Distribute ACP-22 in the manner set forth in IX, A, 1, c, supra.

4. Distribute Form 1096 as follows:

a. Forward the original and five copies (including the copy marked "Forward to Records and Accounts Section" and the copy marked "Forward to Farm Security Administration) to the General Accounting Preaudit Office and retain the other five copies in the State office files.

b. The General Accounting Preaudit Office will forward the original and four copies to the Regional Disbursing Office and the Regional Disbursing Office will forward one copy to the Records and Accounts Section and will forward one copy to the Regional Director of the Farm Security Administration.

c. When a copy of ACP-22 is returned from the General Accounting Preaudit Office distribute two copies of Form 1096 as follows:

(1) Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.

(2) Forward one copy to the Division of Bookkeeping and Warrants, Treasury Department, Washington, D. C.

d. When a copy of Form 1096 is returned from the Regional Disbursing Office with the certificate of deposit number and date of deposit shown thereon, enter such data on the remaining copies of Form 1096 which were retained in the State office and distribute such copies as follows:

(1) Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

(2) Forward one copy to the Comptroller, Agricultural Adjustment Administration, Washington, D. C.

(3) Forward one copy to the State accountant.

(4) Retain the remaining copy in the State office file.

5. FSA-RR-172.--There will be one copy of FSA-RR 172 in the State office. This copy should be stapled to the copy of Form 1096 which bears the notation "Forward to Farm Security Administration" and will be forwarded to the General Accounting Preaudit Office with the other copies of Form 1096.

C. INDEBTEDNESS TO FCA (See Chart No. 4)

1. Distribute ACP-25 as follows:

a. Forward the original and two copies to the General Accounting Preaudit Office.

b. Forward one copy to the State accountant.

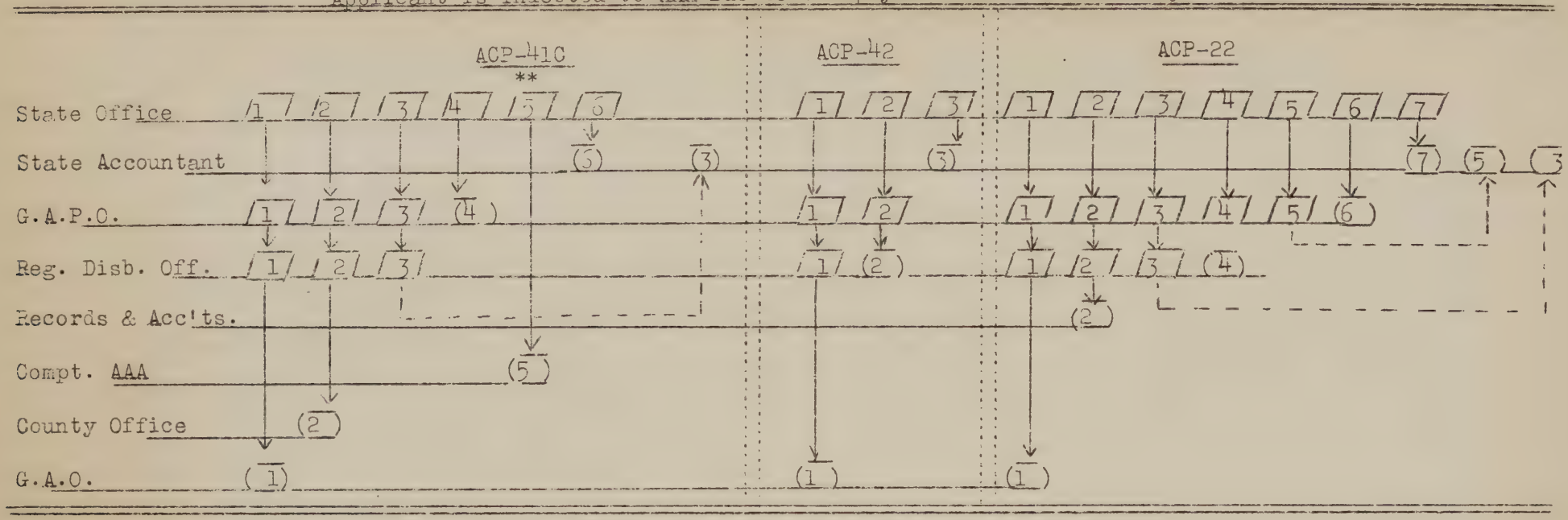
c. Forward one copy to the Records and Accounts Section, Washington, D. C.

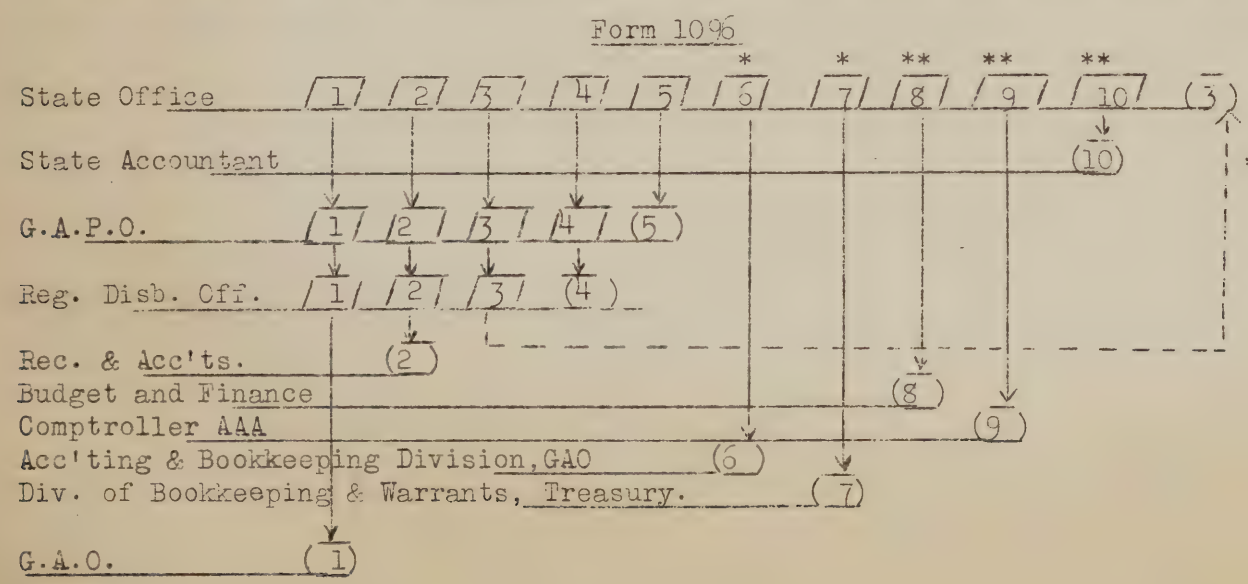
d. When a copy of ACP-25 is returned from the General Accounting Preaudit Office, forward such copy to the State accountant.

2. The Claims Division of the General Accounting Office will effect a set-off in the case and will prepare a settlement on Form 39. The original and one copy of Form 39 will be forwarded to the Division of Disbursement. The Division of Disbursement will mail to the payee the original of Form 39 together with the check issued under the settlement. The Claims Division of the General Accounting Office will forward one copy of Form 39 to the Office of Budget and Finance which office will forward such copy to the Records and Accounts Section. The Records and Accounts Section will prepare three copies of AAA-367 (which form is a true copy of the Certificate of Settlement, Form 39) and will forward such copies of AAA-367 to the Conservation Accounting and Procedure Section. One copy will be forwarded to the Comptroller and the remaining two copies will be forwarded to the Director of the North Central Division who will forward such copies to the State office. Upon receipt of such copies, forward one copy to the State accountant and forward the remaining copy to the county office.

Chart No. 1

DISTRIBUTION CHART
Where
Applicant is Indebted to AAA Due to Overpayment Under A Commodity Contract



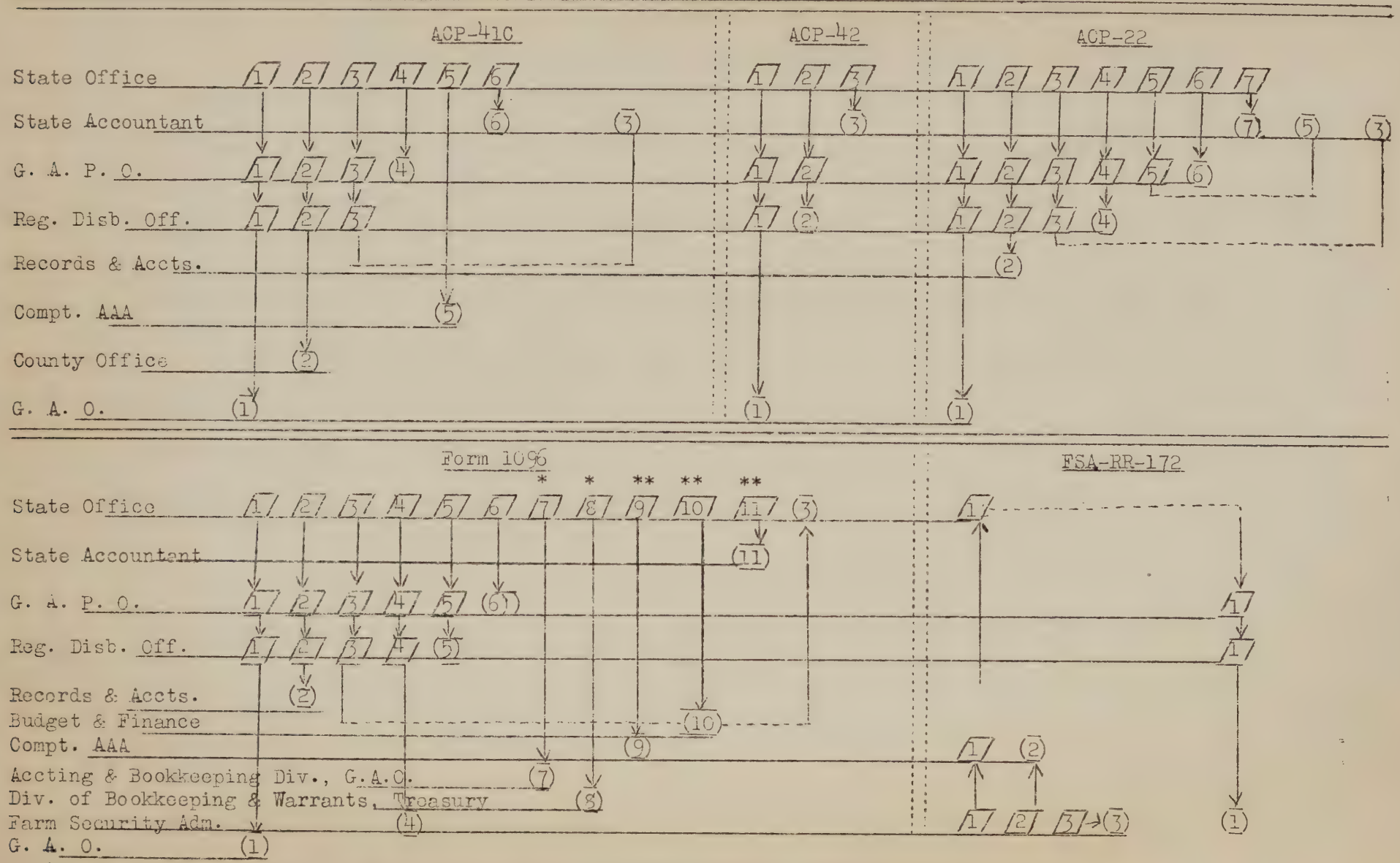


* Do not forward copies 6 and 7 until ACP-22 has been returned from the G.A.P.O.

** Do not forward copies 8, 9, and 10, of Form 109b until there has been entered on such copies the C/D No. and the date of deposit shown on the copy of Form 109b which is returned from the Regional Disbursing Office. Forward copy 5 of ACP-41C with copy 9 of Form 109b.

Chart No. 3.

DISTRIBUTION CHART
Where
Applicant is Indebted to the Farm Security Administration

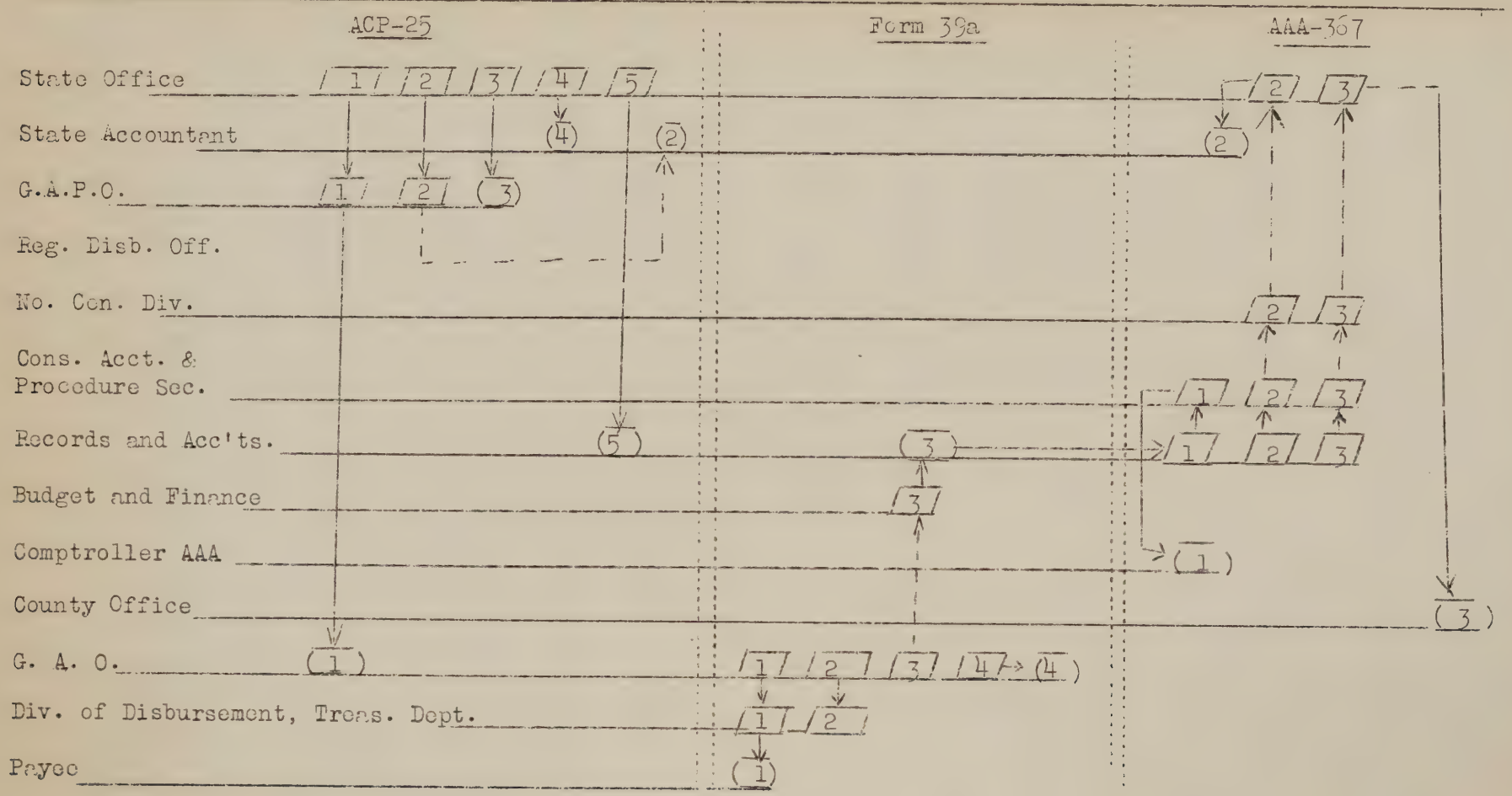


* Do not forward copies 7 and 8 until ACP-22 has been returned from the G.A.P.O.

** Do not forward copies 9, 10 and 11 until there has been entered on such copies the C/D No. and the date of deposit shown on the copy of Form 1096 which is returned from the Regional Disbursing Office.

Chart No. 4.

DISTRIBUTION CHART
Where
Applicant is Indebted to the Farm Credit Administration



NCR-State 108

Issued March 2, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION.

PART VIb - CLEARANCE UNIT.

Procedure for Handling Claims and Adjustments.

I. GENERAL INSTRUCTIONS.

A. Personnel. All cases involving returned United States Treasury checks, refunds, and adjustments shall be handled by the Clearance Unit.

B. Definitions. As used in this Part VIb, the following terms shall have the following meanings:

1. APPLICATION means an application for payment (NCR-116, NCR-117, or NCR-155).

2. APS means the Application for Payment Section in a State office.

3. CHECK means a United States Treasury Check issued as a payment under an application.

4. DISBURSING OFFICE means the Regional Disbursing Office which makes disbursements for a State office.

5. REFUND means a remittance, other than a United States Treasury Check, such as a money order, cashier's check, etc.

6. SUMMARY means a summary of performance and the supplements thereto (NCR-114, NCR-114A, and NCR-114C).

7. TREASURER means the treasurer of a county association.

II. DETERMINATION OF ACCEPTABILITY OF CLAIMS.--Because of the administrative cost of handling claims, the filing of claims should be discouraged whenever the amount of money involved is not substantial. Such claims as are received shall be allowed or disallowed on the basis of the instructions contained herein.

A. Claims Which May Be Allowed.--Claims of the following types may be allowed if properly substantiated:

1. Death or Incompetency. Where a person who has made an application dies or becomes incompetent before receiving payment, a claim by any person eligible to receive such payment shall be allowed.

2. Mechanical Errors in APS. Where it is determined that a mechanical error has been made in the APS and a claim is presented for the amount by which the correct payment exceeds the payment made, such claim shall be allowed.

3. Mechanical Errors in County Office. Where a mechanical error has been made in the county office such as errors in the computation of areas of fields on NCR-113 (including errors in planimeter reading in counties using aerial photography), errors in transfer of data from NCR-113 to NCR-114, NCR-114A, or NCR-114C, or errors in computations on NCR-114, NCR-114A, or NCR-114C, and a claim is presented for the amount by which the payment computed after correction of such error exceeds the payment made, such claim shall be allowed, provided:

   a. A written report on such case is made by a designated representative of the State committee, who has investigated such case and which report shows conclusively that such error has been made.

   b. It is apparent from such report that the basic data on the forms which constitute the basis of the preparation of applications are reasonably legible and show no evidence of having been changed.

   c. The allowance of such claim is recommended in writing by the county committee.

   d. The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

4. Reclassification of Land. Where an error has been made in the classification of a crop or land use and a claim is presented for the amount by which the payment computed after correction of such error exceeds the payment made, such claim shall be allowed, provided:

   a. A written report on such case is made by a designated representative of the State committee who has investigated such case, which report shows conclusively that the crop or land use was improperly classified. Such report should be based upon an inspection of the land involved or, if an inspection of the land does not clearly show whether such land was properly classified, such report should be based upon affidavits and statements by the person making the claim, his neighbors or the farm reporter or community committeeman who inspected the land.

   b. The allowance of such claim is recommended in writing by the county committee.

c. The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

5. Use of Improper Form. Where, either as a result of an error in the Entry Unit of the APS or as a result of an error on NCR-118 or NCR-118A, an NCR-117 was prepared where an NCR-116 should have been prepared, or vice versa, and a claim is presented for the correction of such error, such claim shall be allowed when proof of the error is established. If proof of the error cannot be established from information in the State office, a written report on such case shall be prepared by a designated representative of the State committee who shall have examined the records in the county office. Such report must show conclusively that the wrong form was used.

6. Submission of Summaries and Applications after Closing Date. The final date for the acceptance of summaries shall be June 30, 1938, unless work in the State office has progressed to a point which in the opinion of the State committee warrants the establishment of an earlier date and applications may not be accepted in the State office after June 30, 1938, or within 30 days of the date of mailing of an application to the county office, whichever is later. An exception may be made of this rule if it can be definitely established that failure to submit a summary or to return a signed application may not be attributed to negligence or carelessness on the part of the applicant. Summaries or applications submitted after the closing date for the acceptance thereof shall be treated as claims, and any such claim may be allowed, provided:

a. It is accompanied by a statement signed by the applicant setting forth the fact that the submission of such summary or application after the closing date for the acceptance thereof was not due to negligence or carelessness on his part.

b. The allowance of such claim is recommended in writing by the county committee.

c. The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

B. Miscellaneous Claims. Claims which do not come within the classification in paragraph A of this Section II may, at the discretion of the State committee, be transmitted to the Director of the North Central Division for consideration.

C. Closing Date for Acceptance of Claims. Except as provided in paragraph A, 6 of this Section II, the final date for the acceptance of claims shall be June 30, 1938, or within 30 days of the date of issuance of the check under an application, whichever is later.

III. UNDERPAYMENTS.

A. Examination of Claim.

1. Determine that there is a statement of claim in writing over the signature of the claimant. In the event the claim is based on a change in basic agricultural data such statement of claim must clearly set forth the change and the reason therefor, and should be accompanied by a properly prepared summary.

2. Determine that the claim is one which may be allowed under Section II of this Part VIb.

B. Disposition of Check or Refund.--If the check issued under the original application was returned or the amount thereof refunded, authorize the return of such check or refund to the payee and advise the payee that the acceptance thereof will not prejudice his claim for any additional payment to which he may be entitled.

C. Preparation and Handling of Corrected Application.

1. If the claim is found to be acceptable prepare a corrected application and compute the payment due thereunder. The corrected application shall bear the same serial number as the original application, followed by the letter "A", except where the claim is based on the use of an improper form. Enter immediately to the left of the net payment computed the amount previously paid and enter to the left of the amount previously paid the amount of the adjustment payment, which will be the difference between the net payment and the amount previously paid. Make similar entries for county association expenses and gross payments. Thereafter, forward such application to the county office for the signature of the applicant and a member of the county committee. In all such cases a corrected application must be signed by the applicant and by a member of the county committee irrespective of whether the error which resulted in the underpayment was made in the county office or in the APS.

2. Upon receipt of the corrected application from the county office, examine such application and compare it with the State office copy. If such application is found

to be regular in every respect, schedule the amount of the adjustment in the gross payment, the amount of the adjustment in county association expenses and the amount of the adjustment in the net payment in the regular manner except that each case shall be scheduled on a separate voucher.

D. Certification of Adjustment Payment.--Prepare a memorandum to the chief of party of the General Accounting Preaudit Office on Form NCR-128 and transmit such memorandum together with the corrected application and voucher to the General Accounting Preaudit Office.

IV. OVERPAYMENTS.

A. Examination of Claim.--In the event the claim is based on a change in basic agricultural data, determine that there are present a properly prepared summary and a statement over the signature of a member of the county committee, clearly setting forth the changes and the reason therefor.

B. Preparation of Corrected Application.--Prepare a corrected application and compute the payment due thereunder. The corrected application shall bear the same serial number as the original application, followed by the letter "A", except where the claim is based on the use of an improper form. Enter immediately to the left of the amount of deduction for county association expenses the amount of county association expenses previously charged and enter immediately to the left of such entry the difference between such amounts.

C. Disposition of Check or Refund.--Do not mail the corrected application to the county office until the check issued under the original application has been returned or until a refund equal to at least the amount of the overpayment has been received. If the check issued under the original application has been returned, authorize the cancellation of such check. If a refund in the exact amount of the overpayment has been received, schedule such refund for deposit to the appropriation against which the original payment was charged. If a refund in excess of the amount of the overpayment is received, schedule such refund for deposit to the Special Deposits Account. In all such cases the corrected application must be signed by the applicant and by a member of the county committee irrespective of whether the error which resulted in the overpayment was made in the county office or in the APS.

D. Handling of Corrected Application and Completion of Case.

1. Upon receipt of the corrected application from the county office, examine such application and compare it with the State office copy. If such application is found to be

regular and if the check issued under the original application has been canceled as evidenced by a copy of Form 1044 (Schedule of Canceled Checks) which has been returned by the Disbursing Office, schedule the amount due under the corrected application in the regular manner except that each case shall be scheduled on a separate voucher.

2. Where the original check has been canceled, prepare a memorandum to the chief of party of the General Accounting Preaudit Office on Form NCR-128 and transmit such memorandum together with the corrected application and voucher to the General Accounting Preaudit Office.

3. Where a refund has been made in the exact amount of the overpayment, attach a statement to the corrected application indicating that an appropriate adjustment has been made and file such corrected application in the APS.

4. Where a refund has been made in excess of the amount of the overpayment, authorize the transfer of the amount of the overpayment from the Special Deposits Account to the appropriation against which the original payment was charged by use of Form 1046; authorize the return of the amount of the refund in excess of the overpayment to the payee by use of Forms 1047 and 1048; attach a statement to the corrected application indicating that an appropriate adjustment has been made; and file the corrected application in the APS.

5. In any case involving an overpayment, as soon as a satisfactory adjustment has been made, withdraw two copies of ACP-28 and indicate thereon under "Action Taken" the amount of county association expenses previously charged if the original check has been canceled or indicate thereon under "Action Taken" the amount of county association expenses previously charged, the correct amount of county association expenses and the difference between such amounts if a refund was made. Forward one copy of ACP-28 to the State accountant with a copy of Form 1044 and forward the other copy of ACP-28 to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.

V. RETURNED CHECKS.

A. Period of Retention of Undelivered Checks. Checks forwarded to the treasurer must be delivered within twenty-one days after receipt thereof or returned to the Disbursing Office. If a check is not claimed within ninety days after the first day of the month next following the month during which

such check was issued, it will be forwarded to the Check Section, Records Division, General Accounting Office, where it will be retained until the end of the fiscal year next following the fiscal year during which the check was issued unless claimed prior to that time. Thereafter, the check will be deposited in the United States Treasury to the credit of a trust fund account entitled "Outstanding Liabilities".

B. Notification from Disbursing Office of Returned Checks. When a check is received in the Disbursing Office, the Disbursing Office will prepare Form 1664-A showing thereon the name and address of the payee, the check number, date of issuance, and amount of the returned check, and the Disbursing Officer's symbol number and voucher number. The original and three copies of Form 1664-A will be forwarded to the State office. Such form shall be filed in alphabetical order pending determination as to the proper disposition of the check. If a check is returned to the State office rather than to the Disbursing Office, forward such check immediately to the Disbursing Office. When Forms 1664-A are received in the State office, prepare ACP-28. File any correspondence received from the county office with respect to returned checks in chronological order so that such cases may, insofar as is practicable, be handled in the order of their receipt.

C. Cancelation and Redelivery of Returned Checks.

1. Disbursing Office Error. If a check is returned because the amount thereof or the name of the payee thereon does not agree with that shown on ACP-41C on which the payment was listed, forward such check immediately to the Disbursing Office with a request that a corrected check be issued. In such case, Form 1044 need not be prepared.

2. Overpayment. If a check is returned because the amount thereof is more than that to which the payee is entitled and such incorrect amount was not due to an error in the Disbursing Office, authorize the cancelation of such check by use of Form 1044 if the check is held in the Disbursing Office or by use of Form AAA-375 if the check is held in the General Accounting Office. Indicate the action taken on Form 1664-A.

3. Underpayment or Failure to Deliver Check. If a check is returned because the amount thereof is less than the amount to which the payee is entitled or because of failure to deliver such check within the 21-day period, or if a check is returned by the post office because of insufficient or incorrect address, and if such check is being held in the Disbursing Office, authorize the return of such check by use of Form 1664-A upon receipt

of a claim therefor over the signature of the payee, showing his present address. In such cases if the check has been forwarded to the General Accounting Office, authorize the return or reissuance of such check by use of Form AD-42.

VI. LOST CHECKS. If the State office is notified that a check has been lost, stolen or destroyed, such notification shall be forwarded immediately to the Disbursing Office. The handling of such cases comes within the exclusive jurisdiction of the Treasury Department and appropriate action will be taken by the Disbursing Office to make a satisfactory settlement of such cases.

VII. REFUNDS.

A. Examination and Endorsement. Remittances received in the APS should be in the form of postal money orders, certified checks, or cashier's checks. Examine any such remittance to determine that it is properly dated, that the written and numerical amounts thereon agree and that such remittance is negotiable in form. All remittances should be drawn in favor of the Treasurer of the United States, but if a remittance is drawn payable to the "North Central Division" or to the "Agricultural Adjustment Administration", or to the "Department of Agriculture" or in a similar impersonal manner, it may, if otherwise negotiable, be accepted and endorsed with a rubber stamp as follows:

"Pay to the Order of
The Treasurer of the United States,
Division of Disbursement, Treasury Department,
North Central Division, AAA, U. S. Department of Agriculture.

_____
State Office "

Remittances drawn payable to some person other than the Treasurer of the United States or remittances which are not negotiable in form must be returned to the remitter through the county committee with a request that a new remittance, negotiable in form, be submitted payable to the Treasurer of the United States.

B. Disposition of Remittance. If a remittance is found to be acceptable, prepare ACP-28 in connection therewith. Under no circumstances shall remittances be retained in the State office longer than two days. Such remittances shall be returned to the remitter through the county office or scheduled on Form 1044 and forwarded to the Disbursing Office for deposit. If the remittance is for the exact amount of an overpayment, such remittance shall be scheduled

on Form 1044, used as a schedule of collections, for deposit to the appropriation against which the overpayment was charged. In the event the remittance is in excess of the amount of the overpayment or if the reason for the remittance is not known, such remittance shall be scheduled on Form 1044, used as a schedule of collections, for deposit in the Special Deposits Account. In such cases, when the exact amount of the overpayment is determined or when the reason for the refund is determined, authorize the transfer of the proper amount of the remittance from the Special Deposits Account to the proper appropriation by use of Form 1046 and authorize the return of any amount of the remittance in excess of the overpayment to the remitter by use of Forms 1047 and 1048. If it develops that a remittance was not honored when presented for payment, the Disbursing Office will return the dishonored remittance to the APS together with two copies of Form 1044, used as a schedule of uncollectible checks. In such cases, one copy of Form 1044 should be signed by the certifying officer and returned to the Disbursing Office as a receipt for the returned remittance. The uncollectible check should be returned to the remitter and immediate steps should be taken to secure a remittance which will be honored when presented for payment. Thereafter, prepare Form ACP-24 in connection with such uncollectible check. When a collectible remittance is received, insert a notation on the Form 1044 on which such collectible remittance is scheduled indicating that the remittance represents the recovery of the amount of the uncollectible remittance previously scheduled on Form 1044, Schedule of Collections, Schedule No. _____.

VIII. PREPARATION, EXAMINATION AND DISTRIBUTION OF FORMS.

A. Form ACP-28, Official Receipt.

1. Purpose of Form. Form ACP-28 is used to receipt for a returned treasury check or other remittance and to notify the State accountant and the Records and Accounts Section of adjustments in county association expenses.

2. Preparation of Form.

   a. Prepare ACP-28 in quadruplicate (original and two copies on ACP-28 and one copy on ACP-28A).

   b. Enter in the spaces provided therefor

      (1) The name and complete address of the remitter (the person who returned the check or who submitted the refund).

      (2) The applicant's name.

(3) The nature of the remittance (U. S. Treasury Check, certified check, money order, etc.)

(4) The payee's name (In case of a U. S. Treasury Check, the name of the payee shall be the name on the returned check and in the case of a refund such name shall be the name of the payee on the remittance).

(5) The D. C. Voucher Number of the voucher under which the payment was made and the date of such voucher.

(6) The receipt number, if the remittance is other than a U. S. Treasury Check. The first remittance other than a U. S. Treasury Check shall be numbered "37-1" and succeeding remittances shall be numbered "37-2", "37-3", etc. Do not assign receipt numbers to Forms ACP-28 prepared in connection with returned treasury checks.

(7) The State and county code and serial number of the application.

(8) The date, check or remittance number, and the amount of the remittance.

c. The certifying officer shall sign ACP-28A in the space provided for the signature of the officer in charge and such form shall then be forwarded to the remitter. The original and copies of ACP-28 shall be filed pending disposition of the remittance.

3. Completion of ACP-28 after Disposition of Remittance.

a. If a returned check is authorized to be returned to the payee, enter under the heading "Action Taken" the notation "See attached form" and attach to the original and two copies of ACP-28 a copy of Form 1664-A or a copy of AD-42, whichever was used in authorizing the return of such check. File all copies of ACP-28 in the APS.

b. If a returned check has been canceled, enter under the heading "Action Taken" the notation "See attached form" and attach to the APS copy of ACP-28 a copy of Form 1044 or a copy of AAA-375, after such form has been returned from the Disbursing Office or the General Accounting Office, as the case may be, indicating that the check has been canceled. Enter in the body of ACP-28 the amount of the county association

expenses previously charged. Also, indicate what part, if any, of the original payment is reclaimable. Distribute the copies of such form as set forth in subparagraph 4 of this paragraph A.

c. If a refund equal to or in excess of the amount of an overpayment has been scheduled, enter under the heading "Action Taken" the notation "See attached form(s)" and attach to the APS copy of ACP-28 a copy of any form used in effecting disposition of the remittance. Enter in the body of ACP-28 the amount of the county association expenses previously charged, the correct amount of county association expenses, and the difference between such amounts. Distribute the copies of such form as set forth in subparagraph 4 of this paragraph A.

d. The certifying officer shall sign the original and one copy of ACP-28.

4. Distribution of ACP-28.

a. Forward the original to the State accountant.

b. Forward a signed copy to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.

c. File the unsigned copy in the APS files together with the forms used in effecting disposition of the remittance.

B. Form 1664-A, Notice of Check Returned.

1. Completion of Form.

a. Check the applicable box to indicate the disposition to be made of the returned check.

b. If the check is to be remailed to the payee type the name and present address of the payee in the box provided therefor.

c. The original and second copy shall be initialed and the first copy signed by the certifying officer. The title of the certifying officer and the date of signature shall be typed on the original and all copies.

2. Distribution of Form.

a. Forward the original and first two copies to the Disbursing Office.

b. File the third copy with the APS copy of ACP-28.

C. AD-42 - Administrative Report.

1. Purpose of Form. AD-42 is used to authorize the General Accounting Office to return a check to the payee.

2. Preparation of Form.

a. Prepare AD-42 in quadruplicate (original and three copies).

b. After the word "of" insert the name and address of the claimant.

c. Insert the amount claimed in the space provided therefor. This amount shall be the amount which is claimed by the applicant or in the absence of a definite claim by the applicant it shall be the amount of the check which is being retained by the General Accounting Office.

d. Enter after the words "Approved for" the amount which is properly allowable to the claimant. Such amount will usually be the amount of the check which is being held in the General Accounting Office. If there is any difference between the amount claimed and the amount approved, such difference shall be entered after the words "Differences explained below" and an explanation of such difference shall be set forth in the body of the form.

e. Delete the word "Chargeable" and insert in lieu thereof the word "Charged". Enter after the word "Charged" the symbol and title of the appropriation to which the amount approved has been charged.

f. The body of the form should read substantially as follows:

"According to the records of the _____ State Office, North Central Division, Agricultural Adjustment Administration, check number_____ in the amount of _____, dated_____, issued by G. F. Allen, Chief Disbursing Officer, in connection with 1937 application No._____ through the Regional Disbursing Office at _____ under symbol number _____, was returned to the Regional Disbursing Office and forwarded by that office to the General Accounting Office under date of_____. There is attached hereto a statement of claim signed by the payee requesting the return of this check and indicating the payee's present address. The payee is still entitled to the proceeds of this check."

g. The certifying officer shall initial the original and first copy of AD-42 below the words "Director of Finance" and the full name and address of the certifying officer shall be typed on the first copy of AD-42.

3. Distribution of Form.

a. Forward the original and two copies together with the statement of claim to the Director of the North Central Division.

b. File the third copy with the APS copy of ACP-28.

c. Upon receipt of a copy of the letter used in transmitting the check from the General Accounting Office to the payee, file such letter with the APS copy of ACP-28.

D. Form 1044, Schedule of Canceled Checks.

1. Purpose of Form. This form is used to schedule United States Treasury Checks held by the Disbursing Office, for deposit to the appropriation against which such checks were drawn.

2. Preparation of Form.

a. Prepare Form 1044 in septuple (original and six copies).

b. Delete the word "COLLECTIONS" in the title and insert above such word the words "CANCELED CHECKS".

c. Enter the State and county code above the words "Schedule of Canceled Checks". Do not schedule checks from more than one county on one set of Forms 1044.

d. Enter in the first line in the upper right-hand corner the schedule number. Assign No. "37-1" to the first set of forms and assign consecutive numbers to succeeding sets of forms. Where more than one sheet is required for a schedule the sheets shall be numbered consecutively for each schedule.

e. Enter in the space immediately above the words "Department or Establishment" the word "Agriculture".

f. Enter in the space above the words "Bureau or Office", the letters "A.A.A." and the name of the State office.

g. Enter immediately following the words "Received by" the name "G. F. Allen"; enter over the word "Title" the words "Chief Disbursing Officer"; and enter immediately above the word "Station" the city and State where the Regional Disbursing Office is located.

h. Enter immediately following the word "Period" the month during which it is anticipated that the Disbursing Office will handle such form.

i. Enter in the space provided therefor the disbursing office symbol number furnished by that office to be used for this purpose.

j. Delete the word "received" in the first column and insert in lieu thereof the words "check issued". Enter in such column the date of the check.

k. Delete the word "Receipt" in the heading of the second column and insert in lieu thereof the word "Check". Enter in this column the number of the check which is to be canceled.

l. Delete the word "Remitter" from the heading of the third column and insert in lieu thereof the word "Payee". Enter in this column the name of the payee and enter under the name of the payee the Disbursing Officer's voucher number. This number may be obtained from Form 1664-A.

m. Enter in the fourth column the words "Payee not entitled".

n. Enter in the fifth column the amount of the check.

o. Enter in the last column the symbol and title "1282215(21)2 C & UALRDA, 1938 (AAA) (CP)".

p. Obtain the total for all amounts shown in the fifth column and enter such total in the space provided therefor.

q. Enter immediately following the word "Forwarded" in the lower right-hand corner of the form the date such form is forwarded to the Disbursing Office. The certifying officer shall sign on the next line following the word "By" and enter his title in the next line following the word "Title". The name and title of the certifying officer shall be typed on all copies.

r. Make no entries in the lower left-hand corner of the form as this space is reserved for the use of the Disbursing Office.

s. Stamp on one copy the words "Forward to Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C."

3. Distribution of Form.

a. Forward the original and four copies (including the copy for the Records and Accounts Section) to the Disbursing Office.

b. Retain two copies in a pending file until the receipted copy is returned from the Disbursing Office.

c. Upon receipt of the original and four copies, the Disbursing Office clerk will fill in the first and second lines in the lower left-hand corner of the form and will retain one copy in the Disbursing Office, return one copy to the State office, forward one copy to the Records and Accounts Section, Agricultural Adjustment Administration, and forward the original and one copy to the Treasury Department in Washington, D. C., from whence the original will be forwarded to the General Accounting Office in Washington, D. C.

d. When the receipted copy is returned by the Disbursing Office enter on the copies in the pending file the data shown in the lower left-hand corner of the receipted copy.

e. Forward receipted copy together with the original of ACP-28 to the State accountant.

f. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

g. File the remaining copy with the APS copy of ACP-28.

E. Form AAA-375, Request for Cancelation of Check.

1. Purpose of Form. This form is used to request the cancelation of a United States Treasury Check held by the General Accounting Office.

2. Preparation of Form.

a. Prepare AAA-375 in triplicate (original and two copies).

b. Enter in the upper right-hand corner in the spaces provided therefor the State and county code and serial number of the application under which the check was issued.

c. Enter in the upper right-hand corner in the space provided therefor the schedule number. The schedule number shall be assigned in the same series as that used in connection with Form 1044, Schedule of Canceled Checks.

d. Enter in the upper right-hand corner in the space provided therefor the date the form is prepared.

e. Enter in the first paragraph in the spaces provided therefor the check number, the date of the check, the amount of the check, the location of the Disbursing Office, the D. O. symbol number, the D. O. voucher number, the name of the payee, and the date the check was forwarded to the General Accounting Office.

f. Enter in the blank space in the second paragraph the words "is not entitled to the proceeds of such check".

g. Enter in the blank space in the third paragraph the symbol and title of the appropriation to which the proceeds of the check are to be credited.

h. The original of the form shall be signed and the copies thereof initialed by the certifying officer in the space provided therefor. The title of the certifying officer shall be typed immediately beneath the space provided for his signature.

i. Enter in the blank space beneath the line provided for the signature of the certifying officer the name of the State office.

j. Enter in the blank space beneath the line provided for the name of the State office the words "North Central".

k. Enter in the space provided therefor at the bottom of the form the name and address of the chairman of the State committee.

3. Distribution of Form.

a. Forward the original and one copy to the Chief of the Records Division, General Accounting Office, Washington, D. C.

b. Retain the other copy of such form in the pending file until a copy of such form is returned from the General Accounting Office indicating the action taken.

c. Upon receipt of a copy of such form from the General Accounting Office indicating the action taken, enter

on the copy in the pending file a notation as to the action taken by the General Accounting Office.

d. Forward the returned copy, together with the original of ACP-28, to the State accountant.

e. File the remaining copy with the APS copy of ACP-28.

F. Form 1044, Schedule of Collections.

1. Purpose of Form. This form is used to schedule remittances for deposit to the proper appropriation or account.

2. Preparation of Form.

a. Prepare Form 1044 in octuple (original and seven copies).

b. Do not schedule more than one type of remittance on a set of Forms 1044; that is, do not list money orders and certified checks on the same set of forms.

c. Do not schedule remittances to be credited to the special deposits account and remittances to be credited to appropriations on the same set of Forms 1044.

d. Enter the State and county code above the words "Schedule of Collections". Do not schedule remittances for more than one county on a set of Forms 1044.

e. Enter on the first line in the upper right-hand corner the schedule number. If the remittance is to be deposited in the regular appropriation, assign No. "37-1" to the first set of forms and assign consecutive numbers to succeeding sets of such forms. If the remittance is to be deposited in the special deposits account, assign No. "37-2001" to the first set of forms and assign consecutive numbers to succeeding sets of such forms. Care shall be exercised to see that separate series of schedule numbers are used when Form 1044 is used as a schedule of canceled checks and when such form is used as a schedule of collections.

f. Enter in the space immediately above the words "Department or Establishment" the word "Agriculture".

g. Enter in the space above the words "Bureau or Office" the letters "A.A.A." and the name of the State office.

h. Enter immediately following the words "Received by" the name "G. F. Allen"; enter above the word "Title" the words "Chief Disbursing Officer"; and enter immediately above the word "Station" the city and State where the Regional Disbursing Office is located.

i. Enter immediately following the word "Period" the month during which it is anticipated that the Disbursing Office will handle the form.

j. Enter in the space provided therefor the Disbursing Office symbol number furnished by that office to be used for this purpose.

k. Enter in the first column under the caption "Date Received", the date of receipt of the remittance.

l. Enter in the second column under the caption "Receipt No." the receipt number shown on the third line at the right-hand side of ACP-28.

m. Enter in the third column under the caption "Name of Remitter" the name of the applicant who is to receive credit for the remittance. Enter under the name of the applicant the type of remittance, such as, "Money order", "Certified check", etc., and if the remittance has been made by check enter the name of the bank upon which such check was drawn.

n. Enter in the fourth column the words "Payee not entitled". Enter in this column the number of the check by which the overpayment was made and the Disbursing Office voucher number of the schedule form on which such check was listed.

o. Enter in the fifth column the amount of the remittance.

p. Enter in the last column the symbol and title of the appropriation or account which is to be credited. The appropriation from which 1937 payments are made is "1282215(21)2 C & UALRDA, 1938 (AAA) (CP)". The Special Deposits Account is "03.37, Special Deposits--66.2-195, Suspense, AAA, Conservation Program".

q. Obtain the total for all amounts shown in the fifth column and enter such total in the space provided therefor.

r. Enter immediately following the word "Forwarded" in the lower right-hand corner of the form the date such form is forwarded to the Disbursing Office. The certifying officer shall sign on the next line following the word "By" and enter his title in the next line following the word "Title". The name and title of the certifying officer shall be typed on all copies.

s. Make no entries in the lower left-hand corner of the form as this space is reserved for the use of the Disbursing Office.

t. Stamp on one copy the words "Forward to Records and Accounts Section, AAA, Washington, D. C.

3. Distribution of Form.

a. Forward the original and three copies (including the copy for the Records and Accounts Section) to the Disbursing Office together with the remittance (money order, certified check, etc.)

b. Forward one copy together with a copy of the letter of explanation from the county office with respect to the refund, to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

c. Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D.C.

d. Retain the other two copies in a pending file until the receipted copy is returned from the Disbursing Office with the certificate of deposit number indicated thereon.

e. Upon receipt of the original and three copies, the Disbursing Office clerk will fill in the first and second lines in the lower left-hand corner of the form and will retain one copy in the Disbursing Office, return one copy to the State office, forward one copy to the Records and Accounts Section, Agricultural Adjustment Administration, and forward the original to the Treasury Department, Washington, D.C.

f. When the receipted copy is returned by the Disbursing Office, enter on the copies in the pending file the certificate of deposit number and the date shown in the lower left-hand corner of the receipted copy.

g. Forward the receipted copy together with the original of ACP-28 to the State accountant.

h. Forward one copy to the Office of Budget and Finance,

Department of Agriculture, Washington, D. C.

i. File one copy with the APS copy of ACP-28.

G. Form 1044, Schedule of Collections Prepared by Disbursing Office.

1. Preparation of Form. Where the county committee or an applicant transmits a remittance to the Disbursing Office instead of the State Office, the Disbursing Office will prepare Form 1044 (Schedule of Collections) and credit the amount of the remittance to the Special Deposits Account. A copy of such form will be transmitted to the APS with a notation thereon to the effect that such form was prepared in the Disbursing Office. Upon receipt of Form 1044 so prepared, prepare two additional copies of such form and enter on each copy thereof above the schedule number, if any, assigned by the Disbursing Office, a schedule number in the same series as that assigned to Schedules of Collections listing remittances to be deposited to the credit of the Special Deposits Account. Such schedule shall thereafter be referred to by the schedule number assigned by the Disbursing Office and the schedule number assigned by the APS.

2. Distribution of Form.

a. Forward one copy to the office of Budget and Finance, Department of Agriculture, Washington, D. C.

b. Forward one copy together with the original of ACP-28 to the State accountant.

c. File the remaining copy with the APS copy of ACP-28.

H. ACP-24, Debit Voucher for Uncollectible Check Returned.

1. Purpose of Form. This form is used to authorize the debit of the amount of an uncollectible remittance which has been scheduled on Form 1044, Schedule of Collections.

2. Preparation of Form.

a. Prepare ACP-24 in quadruplicate (original and three copies).

b. Enter in the upper right-hand corner after the word "No." the schedule number. Assign number "37-1" to the first set of forms and assign consecutive numbers to succeeding sets of such forms.

c. Enter in the upper right-hand corner after the word "Date" the date the form is prepared.

d. After the word "To:" insert on each copy of the form the name of the person or unit to whom such copy is to be forwarded. Copies of such form shall be forwarded as follows:

(1) Original to the State accountant.

(2) Two copies to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

(3) File one copy in the APS.

e. After the word "From" enter the name of the State office and between the words "Office" and "Division" enter the words "North Central".

f. Describe the uncollectible check in the spaces provided therefor. Space is provided on the form for the description of two uncollectible checks. All uncollectible checks which were originally scheduled on any one Form 1044 must be listed on the same ACP-24. If more than two uncollectible checks were scheduled on the same set of Forms 1044, the description of such checks shall be shown on the reverse side of ACP-24.

g. Enter after the words "Schedule No." the schedule number of Form 1044 upon which such checks were originally scheduled and enter after the word "Dated" the date of the original Form 1044.

h. Enter after the word "Symbol" the symbol number and title of the appropriation or account originally credited with the amount of the uncollectible checks listed on ACP-24. Enter after the word "Amount" the total amount of such checks.

i. Enter after the word "From" the total amount scheduled on the original Form 1044, Schedule of Collections, and enter after the word "To" the difference between the amount originally scheduled on Form 1044 and the amount of the uncollectible checks, listed on ACP-24.

j. Immediately above the space provided for the signature of the officer in charge, type a statement to the effect that an attempt is being made to obtain a proper remittance or that no such attempt is being made for the reason that the amount of the uncollectible check does not represent an amount due the Government.

k. After ACP-24 has been completed it shall be signed by the certifying officer and distributed as provided in subparagraph d of this paragraph 2.

I. Form 1046, Schedule of Transfers - Special Deposits.

1. Purpose of Form. Form 1046 is used to transfer funds from the special deposits account to the proper appropriation.

2. Preparation of Form.

a. Prepare Form 1046 in octuple (original and seven copies).

b. Enter the schedule number in the space provided therefor in the upper right-hand corner of the form. Assign No. "37-1" to the first set of forms prepared and assign numbers consecutively to succeeding sets of forms.

c. Enter over the words "Department or Establishment" the word "Agriculture".

d. Enter over the words "Bureau or Office" the letters "A.A.A." and the name of the State office.

e. Enter following the words "Made by" the name "G. F. Allen"; enter over the word "Title" the words "Chief Disbursing Officer"; and enter over the word "Station" the city and State where the Disbursing Office is located.

f. Enter following the word "Period" the month in which it is anticipated that the Disbursing Office will effect the transfer of the funds.

g. Enter after the words "Disbursing Office symbol No." the symbol number furnished by the Disbursing Office for this purpose.

h. Enter in columns (1), (2), (3), and (4) the data shown in the corresponding columns of the Form 1044, Schedule of Collections, upon which such refund was previously scheduled.

i. Enter in the column headed "Amount to Be Transferred to Regular Account" the following:

(1) If the amount scheduled on Form 1044 is in excess of that due from the debtor by less than 25 cents, enter the amount scheduled on Form 1044.

(2) If the amount scheduled on Form 1044 is in excess of that due from the debtor by 25 cents or more, enter the amount due from the debtor.

(3) If the amount scheduled on Form 1044 is less than that due from the debtor by less than 50 cents enter the amount shown on Form 1044, and enter the name of the debtor and the amount by which the amount of the remittance is less than the amount due on the Register of Indebtedness, but do not make any affirmative effort to collect the balance due.

(4) If the amount scheduled on Form 1044 is less than that due from the debtor by 50 cents or more, enter the amount shown on Form 1044 and request the debtor to make an additional refund to cover the balance due, and enter the name of the debtor and the amount by which the amount of the remittance is less than the amount due on the Register of Indebtedness.

j. Enter in the column headed "Fund to Be Credited, etc." the symbol and title of the agricultural conservation appropriation, "1282215(21)2, C & UALRDA, 1938 (AAA) (CP)."

k. The certifying officer shall sign and enter his title in the spaces provided in the lower right-hand corner of the original form and his name and title shall be typed on all other copies.

l. Stamp on one copy the words "Forward to Records and Accounts Section, AAA, Washington, D. C."

3. Distribution of Form.

a. Forward the original and three copies (including the copy for the Records and Accounts Section) to the Disbursing Office.

b. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

c. Forward one copy to the Accounts and Bookkeeping Division, General Accounting Office, Washington, D.C.

d. Retain the other two copies in a pending file until the receipted copy is returned from the Disbursing Office with the certificate of deposit number and date of deposit indicated thereon. Enter this data on the two copies in the pending file.

e. Forward one copy to the Office of Budget and Finance,

Department of Agriculture, Washington, D. C.

f. Forward the receipted copy to the State accountant.

g. Retain one copy in the APS files.

J. Forms 1047 and 1048, Public Voucher for Refunds.

1. Purpose of Forms. Forms 1047 and 1048 are used to authorize the Disbursing Office to reimburse an applicant when the applicant has made a refund in excess of that due by 25 cents or more.

2. Preparation of Forms.

a. Prepare Form 1047 in triplicate (original on Form 1047 and two copies on Form 1048).

b. Assign serial numbers to Forms 1047 in consecutive order beginning with No. 201. Enter in the space provided therefor, the assigned serial number preceded by the State and county code; for example, 33-22-201.

c. Enter in the space provided therefor in the upper right-hand corner the Disbursing Officer's voucher number under which payment was made.

d. Enter after the words "United States" the words "Department of Agriculture, Agricultural Adjustment Administration, _____ State Office".

e. Enter after the word "Location" the name of the city and State in which the State office is located.

f. Enter after the words "Appropriation or Fund" the words "Special Deposit" and enter the symbol number of the special deposits account.

g. Enter after the word "To" the name of the payee.

h. Enter after the word "Address" the words "In Care of" and enter the name and address of the treasurer.

i. Enter after the word "on" the words "Schedule of Collection No." and the number of the Form 1044 upon which the refund was scheduled and enter the date scheduled.

j. Enter after the word "for" the information appearing in the fourth column of Form 1044 upon which the refund was scheduled.

k. Enter after the words "Amount of Deposit" the amount of the refund scheduled on Form 1044, Schedule of Collections.

l. Enter after the words "Applied as explained in remarks below", the amount which has been transferred to the appropriation.

m. Enter after the words "Balance authorized to be refunded", the amount to be returned to the payee.

n. Under "Remarks", explain fully the reason for returning all or part of the refund to the payee and the disposition made of the balance of such refund, if any.

o. Enter in the lower left-hand corner the date the form is prepared.

p. The certifying officer shall sign Form 1047 and enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on both copies of Form 1048.

q. Do not make any entries below the double line.

3. Distribution of Forms.

a. Forward Form 1047 and one copy of Form 1048 to the Disbursing Office (not through the General Accounting Preaudit Office).

b. File the remaining copy of Form 1048 with the APS copy of ACP-28.

K. Form 1064, Schedule of Disbursements.

1. Purpose of Form. Form 1064 is used to schedule Forms 1047 and 1048 in the same manner that ACP-22 is used to schedule Forms ACP-42.

2. Preparation of Form. Prepare Form 1064 in quintuple (original and four copies) in the same manner that ACP-22 is prepared, except that there shall be entered in the column headed "symbol of Appropriation or Fund" the words "Special Deposits" and the symbol number of the special deposits account and a separate series of bureau schedule numbers shall be used. Assign No. 37-1 to the first set of forms and assign consecutive numbers to succeeding sets of such forms. Stamp on one copy the words "Forward to Records and Accounts Section, AAA, Washington, D. C.

3. Distribution of Form.

a. Forward the original and three copies (including the copy for Records and Accounts Section) to the Disbursing Office.

b. Forward one copy to the State Accountant.

c. The Disbursing Office will return one copy which shall be forwarded to the State Accountant.

L. Form NCR-128, Memorandum for General Accounting Preaudit Office in connection with Adjustment Cases.

1. Purpose of Form. Form NCR-128 is used to set forth pertinent facts in connection with any adjustment payment which is authorized.

2. Preparation of Form.

a. Prepare NCR-128 in duplicate (original and one copy).

b. Enter in the spaces provided therefor in the upper right-hand corner the State and county code and serial number of the adjustment application, the name of the applicant and the date of preparation of NCR-128.

c. Enter in the blank spaces in the heading the name of the chief of party of the General Accounting Preaudit Office, and the name of the city and State in which such office is located.

d. Enter in the space provided therefor in the first paragraph the amount of the adjustment payment which is authorized.

e. Enter in the spaces provided therefor in item 1 the amount of the gross payment computed under the original application and the amount of the gross payment computed under the adjustment application.

f. Enter in the spaces provided therefor in item 2 the amount of the deduction for county association expenses computed under the original application and the amount of the deduction for county association expenses computed under the adjustment application.

g. Enter in the spaces provided therefor in item 3 the amount of the net payment computed under the original application and the amount of the net payment computed under the adjustment application.

h. Enter in item 4 the number of the check issued under the original application.

i. Enter in item 4(a) the date of issuance of the check under the original application.

j. Enter in item 4(b) the Disbursing Officer's symbol number under which the check was issued.

k. Enter in item 4(c) the Disbursing Officer's voucher number of the voucher in which the original application was included.

l. Enter in item 4(d) the administrative number of the voucher in which the original application was included.

m. Strike the word "has" or the words "has not" in item 5 depending on whether the check issued under the original application has been canceled and strike the words "General Accounting Office" and "Disbursing Office" when inapplicable or one of such terms when only one of them is inapplicable.

n. If the check issued under the original application has been canceled, enter in item 6 the date of cancelation.

o. Enter under the caption "Explanation of Adjustment" a detailed statement of the facts upon which the claim for the adjustment payment is based, including in such statement the serial number or numbers of the original application or applications.

p. The form shall be signed in the space provided therefor by the certifying officer.

3. Distribution of Form.

a. Forward the original to the General Accounting Preaudit Office together with the statement of claim, the corrected application and Forms ACP-41C, ACP-42, and ACP-22.

b. File the copy with the APS copy of ACP-28.

NCR-State 108 Tama County

Issued January 10, 1938

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING 1937 TAMA COUNTY SUMMARIES OF PERFORMANCE AND APPLICATIONS FOR PAYMENT IN THE IOWA APPLICATION FOR PAYMENT SECTION.

CONTENTS

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

GENERAL

The instructions contained herein shall be followed in the Application for Payment Section in the State of Iowa in handling Forms NCR-114B, Tama County Summary of Performance, Forms NCR-116A, Application for Payment for One Farm, Forms NCR-117C, Application for Payment for More Than One Farm, and related forms.

Members of the State committee and all persons working in the Application for Payment Section shall become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the 1937 Agricultural Conservation Program in Tama County.

Except as provided herein the flow of Forms NCR-114B, NCR-116A, and NCR-117C through the Application for Payment Section shall be the same as the flow of Forms NCR-114, NCR-116, and NCR-117 as set forth in NCR-State 108.

Forms NCR-106, NCR-118, NCR-118A, NCR-119, NCR-122, NCR-124, RF-6, RF-101, RF-101A, RF-102, RF-103, RF-104, RF-105, ACP-22, ACP-41C and ACP-42 shall be used in connection with the handling of Forms NCR-114B, NCR-116A, and NCR-117C in the manner set forth in NCR-State 108, for the use of such forms in connection with the handling of Forms NCR-114, NCR-116, and NCR-117.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART I. RECORD UNIT

Forms NCR-114B, NCR-116A, NCR-117C, and related forms shall be handled in the Records Unit in the manner set forth in NCR-State-108, Part I for handling Forms NCR-114, NCR-116, NCR-117, and related forms. Data for Forms NCR-114B, NCR-116A, and NCR-117C shall be included on NCR-127 with data for Forms NCR-114, NCR-116 and NCR-117.

NCR-State 108 Tama County Issued January 10, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION.

PART II. EXAMINATION UNIT.

Except as provided herein, Forms NCR-114B, NCR-116A, NCR-117C, and related forms shall be handled in the Examination Unit in the manner set forth in NCR-State 108, Part II for handling Forms NCR-114, NCR-116, NCR-117, and related forms.

I. Instructions to Checking Clerks for Checking Computations on Forms NCR-114B.

1. Make the following determinations with respect to Section I of NCR-114B:

a. Determine that the sum of the entries in items 1, 2, and 3, column (c), is equal to the entry in item 4, column (c).

b. Determine that the entry in column (d) opposite each name is equal to the result obtained by dividing the entry in column (c) opposite such name by the entry in item 4, column (c).

c. Determine that the entries in items 1, 2, and 3, column (e), are each 50 percent, unless the name in item 1, 2, or 3, column (a) is the same as the name in item 4, column (a), in which case the entry opposite such name in item 1, 2, or 3, column (e) should be zero (0).

d. Determine that the entries in items 1, 2, and 3, column (f) are equal to the results obtained by multiplying the entry in column (d) by the entry on the same line in column (e).

e. Determine that the total of all entries in column (f) is equal to 100.

2. Make the following determinations with respect to Section II of NCR-114B:

a. Determine that the entry in column (g) on each line except lines 12, 17, 22 and lines 30 to 39, inclusive, is equal to the sum of the entries on such line in columns (b), (c), (d), (e) and (f).

b. Determine that the entry in item 12(g) is equal to the sum of the entries in items 1(g) to 11(g), inclusive.

c. Determine that the entry in item 17(g) is equal to the sum of the entries in items 13(g) to 16(g), inclusive.

d. Determine that the entry in item 22(g) is equal to the sum of the entries in items 18(g) to 21(g), inclusive.

e. Determine that the entry in item 30(g) is equal to the sum of the entries in items 23(g) to 29(g), inclusive.

f. If the entry in item 31(g) is not equal to the sum of the entries in items 12(g), 17(g), 22(g), and 30(g), strike the entry in item 31(g) and enter the correct subtotal. If the subtotal in item 12(g), 17(g), 22(g), or 30(g) is missing and it can be determined by adding the entries used to obtain such subtotals that the entry in item 31(g) is correct, enter the correct subtotal in item 12(g), 17(g), 22(g), or 30(g).

g. Determine that the entry in item 36(g) is equal to the sum of the entries in items 32(g) to 35(g), inclusive.

h. If the entry in 37(g) is not equal to the sum of the entries in items 31(g) and 36(g), strike the entry in item 37(g) and enter the correct subtotal. If the subtotal in item 31(g) or item 36(g) is missing and it can be determined by adding the entries used to obtain such subtotals that the entry in item 37(g) is correct, enter the correct subtotal in item 31(g) or 36(g).

i. Determine that the entry in item 38(g) is equal to the sum of the circled entries in items 1 to 29, inclusive, columns (b) to (f), inclusive.

j. If the entry in item 39(g) is not equal to the result obtained by subtracting from the entry in item 31(g) the entry in item 38(g), adjust the entry in item 39(g) so that it equals the result obtained by subtracting from the entry in item 31(g), the entry in item 38(g).

II. <u>Instructions to Checking Clerks for Checking Entries on</u> Forms NCR-114B.

1. Determine that the State and county code, the name of the minor civil division, and the work sheet number have been entered. If any of such data are missing, obtain and enter such data in the appropriate space. The aerial photo number need not be shown.

2. Make the following determinations with respect to Section I of NCR-114B:

a. Determine that the name(s) of the operator(s) and the name of the owner have been entered in column (a) and that the mailing addresses of such parties have been entered in column (b).

b. Determine that a serial number or an "X" has been entered in column (a) to the left of each name.

c. Determine that the serial number to the left of the name of each operator and owner is less than 7000 if there are no work sheet numbers in column (g) opposite the name of such person and that the serial number is larger than 7000 if there are work sheet numbers in column (g) opposite the name of such person.

d. Determine that the entry in item 4, column (c) is equal to the entry in Section II, item 39(g).

3. If there are entries in Section II, items 18 to 21, inclusive, indicating an acreage of alfalfa, white clover, red clover, mammoth clover, alsike clover, biennial or annual sweet clover, bluegrass, bromegrass, orchard grass, timothy, redtop, or mixtures containing at least 50 percent of such legumes and grasses, determine that such entries are reflected in Section IV.

4. Make the following determinations with respect to Section IV of NCR-114B:

a. Determine that there appears in column (a) an adequate description of each soil-building practice carried out on the farm covered by NCR-114B. Such description will be acceptable if the practice can be definitely identified, even though the description does not correspond exactly with the name of such practice, as set forth in NCR-B-101, Tama County, as Amended.

b. Determine that field letters have been entered in column (b) for each practice.

c. Determine that the practice number in column (c) is the correct practice number for the practice described in column (a). (See Part IV, Section 3, NCR-B-101, Tama County, as Amended).

d. Determine that an entry has been made in column (d) on each line on which entries appear in columns (a), (b), and (c).

e. If the same field letter appears in column (b) on more than one line of Section IV, make the following determinations:

(1) Determine that there has been entered in column (c) on such lines not more than one of practices (c) and (f) of Part IV, Section 3 of NCR-B-101, Tama County, as amended.

(2) Determine that there have been entered in column (c) on such lines not more than two of the practices listed in subsections(a), (b), (g), and (h) of Part IV, Section 3 of NCR-B-101, Tama County, as amended.

Note: For the purpose of making the determinations set forth in this subparagraph e, the carrying out of the same soil-building practice twice on the same field will be considered as the carrying out of two soil-building practices.

(3) If, in accordance with the instructions set forth in this subparagraph e, payment cannot be made for all soil-building practices carried out on the same field, correct Section IV of NCR-114B so that the applicant will receive the highest possible rate of payment on such field. For example, if soil-building practice (a-1) has been carried out twice and soil-building practice (h) has been carried out once on the same field, delete the data for practice (h). There is nothing to prevent a farm from earning, on the same acreage, practice payments for carrying out one practice twice, or any two of the eleven soil-building practices listed in NCR-B-101, Tama County, as Amended, Part IV, Section 3, subsections(a), (b), (g), and (h), and also a practice listed in subsections (c), (d), and (e) of such Section 3. For example, where alfalfa is seeded twice on the same acreage and such acreage is also limed, payment may be made for such two seedings of alfalfa and such application of limestone.

5. Determine that Section VI of NCR-114B has been signed by the person who prepared the form and by a county committeeman.

6. In each case where a percentage other than 50 or 100 has been entered in Section I, column (f) of NCR-114B, determine that an extra copy of such NCR-114B has been submitted to the State office. Determine that such copy is in the original and has been signed in Section VI by a member of the county committee. Data need not be entered in Section I, column (g), nor in Sections II, III, IV, and V of such copy of NCR-114B.

III. Instructions to Checking Clerks for Checking Forms NCR-114B against NCR-106.

1. Two clerks, working together, shall check entries on Forms NCR-114B against NCR-106, Tama County, as hereinafter set forth.

a. Determine that the entry in Section III, item 1, is equal to the entry in column 27 of NCR-106, Tama County.

b. Determine that the entry in Section III, item 2, is equal to the entry in column 34 of NCR-106, Tama County.

c. If the entry in Section III, item 3, is not equal to the entry in column 16 of NCR-106, Tama County, strike the entry in Section III, item 3 and enter the correct productivity index.

2. After the entries on NCR-114B have been checked against NCR-106, make entries in column 1 of NCR-106, Tama County and on NCR-114B in the manner set forth in NCR-State 108, Part II for making entries in column 1 of NCR-106 and on NCR-114.

IV. Instructions to Examining Clerks and Review Clerks for Examination and Review of Forms NCR-116A and NCR-117C.

1. Forms NCR-116A and NCR-117C shall be examined and reviewed in the manner set forth in NCR-State 108, Part II, for the examination and review of Forms NCR-116 and NCR-117.

Corrections in any of the following items on NCR-116A must be initialed by the member of the county committee who signed the Certification of Committee on such form: Section I, items 1, 4, 5, and 6; Section II, items 1, 2, and 6; Section III, column (b), items 2 and 3; Section IV, all items in columns (a) and (b); Section V, all items in column (c); Section VI, name and address of the applicant.

Corrections in the name and address of the applicant in Section IV of NCR-117C must be initialed by the member of the county committee who signed the Certification of Committee on such form.

If an NCR-117C has been prepared for an applicant, such applicant and a member of the county committee must have signed in Sections III and IV, respectively, of such NCR-117C. No signatures need be entered in Sections VI and VII of the related Forms NCR-116A.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART III - ENTRY UNIT.

Except as provided herein Forms NCR-114B, NCR-116A, NCR-117C, and related forms shall be handled in the Entry Unit in the manner set forth in NCR-State-108, Part III, for handling Forms NCR-114, NCR-116, NCR-117, and related forms.

I. Instructions to Entry Clerks.

Prepare an NCR-116A for each person whose name appears in Section I, column (a) of NCR-114B if a serial number has been entered to the left of such name. If an "X" instead of a serial number has been entered opposite the name of a person, do not prepare an NCR-116A for such person. In cases where more than one NCR-116A are to be prepared from the same NCR-114B, as in the case where there are an owner and one or more tenants, make all entries on the first NCR-116A, but on the other Forms NCR-116A prepared from such NCR-114B make entries only in Sections V and VI and in the spaces provided for the serial number and work sheet number. Fasten together all Forms NCR-116A prepared from the same NCR-114B.

1. Prepare NCR-116A as follows:

a. Enter the State and county code, the serial number and the work sheet number in the upper right-hand corner. Obtain such data from NCR-114B. Make no entry in the space provided for the block number.

b. Make entries in Section I as follows:

(1) Obtain the entry for item 1 from Section III, item 3 of NCR-114B.

(2) Obtain the entry for item 4 from Section III, item 2 of NCR-114B.

(3) Obtain the entry for item 5 from Section II, item 22(g) of NCR-114B.

(4) Obtain the entry for item 6 from Section II, item 17(g) of NCR-114B.

c. Make entries in Section II as follows:

(1) Obtain the entry for item 1 from Section II, item 12(g) of NCR-114B.

(2) Obtain the entry for item 2 from Section III, item 1 of NCR-114B.

(3) Obtain the entry for item 6 from Section II, item 38(g) of NCR-114B.

d. Make entries in Section III as follows:

(1) Obtain the entry for item 2(b) from Section V, item 1 of NCR-114B.

(2) Obtain the entry for item 3(b) from Section II, item 33(g) of NCR-114B.

e. Make entries in Section IV as follows:

(1) Obtain the entries for column (a) from Section IV, column (c) of NCR-114B.

(2) Obtain the entries for column (b) from Section IV, column (d) of NCR-114B. Care should be taken to enter data from the same line in columns (c) and (d) of Section IV of NCR-114B on the same line in columns (a) and (b) of Section IV of NCR-116A.

(3) Obtain the entries for column (c) from Part IV, Section 3 of NCR-B-101, Tama County.

f. Make entries in Section V as follows:

(1) If the serial number in the upper right-hand corner of NCR-116A is less than 7000,

enter in item 6(c) the entry in Section I, column (f) of NCR-114B opposite the name of the person for whom NCR-116A is being prepared.

(2) If the serial number in the upper right-hand corner is larger than 7000, enter in items 3(c) and 4(c) the entry in Section I, column (f) of NCR-114B opposite the name of the person for whom NCR-116A is being prepared.

(3) Enter in the space preceding the percentage symbol (%) in item 7(d) the rate of deduction for county association expenses for Tama County.

g. Print the name and address of the applicant in the space provided therefor in Section VI. Make no entries in the spaces provided for the signature of the applicant and the date.

II. Instructions to Review Clerks.

Verify the entry work on all Forms NCR-116A following the instructions to entry clerks contained herein. When a correction is made on an NCR-116A prepare and attach thereto a notice comparable to RF-106, indicating thereon the item or items which have been corrected and which must be initialed by the member of the county committee who signs the Certification of Committee on NCR-116A.

III. Instructions for Release of Transmittal.

Forms NCR-114B and NCR-116A shall be released in the manner set forth in NCR-State 108, Part III for releasing Forms NCR-114, NCR-116, and NCR-117.

In those cases where the percentage in Section I, column (f) of NCR-114B is other than 50 or 100, a copy of such NCR-114B, containing data in Sections I and VI thereof must have been submitted by the county office. Such copies of NCR-114B shall be released to the General Accounting Preaudit Office in the manner set forth in NCR-State 108, Part III for releasing Forms NCR-114A and NCR-114C to the General Accounting Preaudit Office.

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PART IV. COMPUTATION UNIT

Except as provided herein, Forms NCR-116A, NCR-117C, and related forms shall be handled in the Computation Unit in the manner set forth in NCR-State 108, Part IV, for handling Forms NCR-116, NCR-117, and related forms. If two or more Forms NCR-116A bearing the same work sheet number are fastened together, perform computations with respect to only one of such forms and upon completion thereof, fasten such forms together.

The rate of deduction for county association expense for Tama County shall be determined in the manner set forth in NCR-State 110 for determining the rate of deduction for county association expense for counties other than Tama County.

I. Instructions to Computing Clerks for Making Computations on NCR-116A.

1. Make entries and computations with respect to Section I as follows:

   a. Obtain item 2 by multiplying item 1 by $5.75.

   b. Obtain item 3 by multiplying item 1 by $3.70.

   c. Obtain item 7 by adding items 5 and 6.

   d. Enter in item 8 the smaller of items 4 and 5.

   e. Obtain item 9 by multiplying item 2 by item 8.

   f. Obtain item 10 by subtracting from item 4 the entry in item 5.

   g. Enter in item 11 the smaller of items 6 and 10.

   h. Obtain item 12 by multiplying item 3 by item 11.

   i. Obtain item 13 by adding items 9 and 12.

2. Make entries and computations with respect to Section II as follows:

   a. Obtain item 3 by subtracting from item 1 the entry in item 2.

   b. Obtain item 4 by multiplying the entry in Section I, item 1, by $9.25.

   c. Obtain item 5 by multiplying item 3 by item 4.

d. If the entry in item 6 is zero (0), or if there is no entry in item 6, make no computations in connection with items 7 to 15, inclusive. If there is an entry other than zero (0) in item 6, make entries and computations for all items in Section II. Proceed as follows:

(1) Obtain item 7 by subtracting from the entry in Section I, item 7, the entry in Section I, item 4.

(2) Obtain item 8 by subtracting from item 6 the entry in item 7.

(3) Enter in item 9 the smaller of the entries in Section I, item 11, and Section II, item 8.

(4) Obtain item 10 by multiplying the entry in Section I, item 3, by the entry in Section II, item 9.

(5) Obtain item 11 by subtracting from item 8 the entry in item 9.

(6) Enter in item 12 the smaller of the entries in Section I, item 8, and Section II, item 11.

(7) Obtain item 13 by multiplying the entry in Section I, item 2, by the entry in Section II, item 12.

(8) Obtain item 14 by subtracting from item 11 the entry in item 12.

(9) Obtain item 15 by multiplying the entry in Section I, item 3, by the entry in Section II, item 14.

e. Obtain item 16 by adding items 5, 10, 13, and 15.

3. Make entries and computations with respect to section III as follows:

a. Enter in item 1(b) the larger of the entries in Section I, item 4, and Section I, item 7.

b. Obtain 1(d) by multiplying 1(b) by 1(c).

c. Obtain 2(d) by multiplying 2(b) by 2(c).

d. Obtain 3(d) by multiplying 3(b) by 3(c).

e. Obtain 4(d) by adding 1(d), 2(d), and 3(d).

4. Make entries and computations with respect to Section IV as follows:

a. Obtain 1(d) to 5(d), inclusive, by multiplying 1(b)

to 5(b) by the corresponding entry in 1(c) to 5(c).

b. Obtain 6(d) by adding 1(d), 2(d), 3(d), 4(d), and 5(d).

c. Enter in 7(d) the smaller of the entries in Section III, item 4(d) and Section IV, item 6(d).

5. Make entries and computations with respect to Section V as follows:

a. Enter in 1(b) the entry in Section I, item 13.

b. Enter in 2(b) the entry in Section IV, item 7.

c. Obtain 3(b) by adding 1(b) and 2(b).

d. Enter in 4(b) the entry in Section II, item 16.

e. If the serial number in the upper right-hand corner of NCR-116A is less than 7000, proceed as follows:

(1) Obtain 5(b) by subtracting from 3(b) the entry in 4(b).

(2) Obtain 6(b) by multiplying 5(b) by 1.10.

(3) Obtain 6(d) by multiplying 6(b) by 6(c).

(4) Obtain 7(d) by multiplying 6(d) by the rate of deduction for county association expenses for Tama County as shown in 7(d).

(5) Obtain 8(d) by subtracting from 6(d) the entry in 7(d).

f. If the serial number in the upper right-hand corner of NCR-116A is greater than 7000, proceed as follows:

(1) Obtain 3(d) by multiplying 3(b) by 3(c).

(2) Obtain 4(d) by multiplying 4(b) by 4(c).

(3) Make no other entries or computations in Section V.

II. <u>Instructions for Computing Clerks for Making Computations on NCR-117C.</u>

1. Make entries and computations with respect to Section I as follows:

a. Obtain a total of all entries in column (b).

b. Obtain a total of all entries in column (c).

2. Make entries and computations with respect to Section II as follows:

   a. Enter in item 1 the total of all entries in Section I, column (b).

   b. Enter in item 2 the total of all entries in Section I, column (c).

   c. Obtain item 3 by subtracting from item 1 the entry in item 2.

   d. Obtain item 4 by multiplying item 3 by 1.10.

   e. Obtain item 5 by multiplying item 4 by the rate of deduction for county association expenses for Tama County, as shown in item 5.

   f. Obtain item 6 by subtracting from item 4 the entry in item 5.

III. Instructions to Review Clerks.

Verify the computations on all Forms NCR-116A and NCR-117C, following the instructions to computing clerks contained herein.

IV. Instructions to Record Clerks.

1. In cases where two or more Forms NCR-116A are fastened together and where entries and computations have been made on only one of such forms, determine that all of such forms bear the same work sheet number and then transfer data from the NCR-116A, which has been completed, to the other Forms NCR-116A bearing the same work sheet number and having the same percentage in Section V. For Forms NCR-116A which have a percentage in Section V other than the percentage in Section V of the NCR-116A which has been completed, transfer data for Sections I, II, III, and IV only. Refer such Forms NCR-116A to a computing clerk for completion of Section V in accordance with instructions in Section I, paragraph 5 of this Part IV. All such transfers and computations must be reviewed.

2. Check Forms NCR-116A which have serial numbers greater than 7000 against Forms NCR-118A in the manner set forth in NCR-State 108, Part IV for checking Forms NCR-117 against NCR-118A.

3. After Forms NCR-116A which have serial numbers greater than 7000 have been checked against NCR-118A and it is determined that all Forms NCR-116A for an applicant who owns or operates more than one farm in Tama County have been prepared, arrange all Forms NCR-116A for such applicant so that the work sheet numbers are in consecutive order. When the forms have been

so arranged, enter in the blank space following the words "Block Number" on the first NCR-116A the number "1" and number the blocks of the remaining Forms NCR-116A for such applicant in consecutive order. Fasten all Forms NCR-116A for the same applicant together. Such forms should all bear the same serial number.

4. Prepare NCR-117C as follows:

a. Enter the State and county code and serial number in the upper right-hand corner. Obtain such data from NCR-116A.

b. Make entries in Section I as follows:

(1) Enter in column (a) in consecutive order the block numbers shown at the top of all Forms NCR-116A bearing the same serial number.

(2) Enter in column (b) opposite each block number the payment shown in Section V, item 3(d) of the NCR-116A for such block number.

(3) Enter in column (c) opposite each block number the deduction shown in Section V, item 4(d) of the NCR-116A for such block number.

c. Enter in the space preceding the percentage symbol (%) in Section II, item 5, the rate of deduction for county association expenses for Tama County.

d. Enter in the blank space on the second line in Section IV the number of the last block shown in Section I, column (a). This number should be the same as the number shown in column (c) of NCR-118A opposite the name of the person for whom the application for payment is being prepared.

e. Print the name and address of the applicant in the space provided therefor in Section IV. Obtain such data from NCR-118A.

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PART V - PAYMENT SCHEDULE UNIT.

Except as provided herein, Forms NCR-116A, NCR-117C, and related forms shall be handled in the Payment Schedule Unit in the manner set forth in NCR-State-108, Part V, for handling Forms NCR-116, NCR-117B, and related forms.

The data for gross payments, deductions for county association expenses, and net payments shall be obtained from Section V, items 6(d), 7(d), and 8(d), respectively, of NCR-116A or from Section II, items 4,5, and 6, respectively, of NCR-117C.

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PART VI - CLEARANCE UNIT.

Forms NCR-114B, NCR-116A, NCR-117C, and related forms shall be handled in the Clearance Unit in the manner set forth in NCR-State-108, Part VI, for handling Forms NCR-114, NCR-116, NCR-117, and related forms.

Supplement No. 1 to
NCR-State 108

Issued January 6, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING 1937
SUMMARIES OF PERFORMANCE AND APPLICATIONS
FOR PAYMENT IN STATE APPLICATION FOR
PAYMENT SECTIONS IN THE NORTH CENTRAL REGION

NCR-State 108 is hereby amended as follows:

1. On page 2 of General the definition of "no payment case" is amended to read as follows:

   6. NO PAYMENT CASE means any application for payment with respect to which the total amount of payment computed for the applicant is less than fifty cents. The total amount of payment computed for an applicant means the net payment computed for such applicant and entered in Section VII, item 13(c) of NCR-116 and Section XI, item 10 of NCR-117B.

2. The paragraph entitled "Records Unit" on page 4 of General is amended by the substitution of the designation "C-1110" for the designation "C-110" in line 10.

3. Part I is amended by the insertion of the following paragraph immediately preceding Section I thereof.

   When an error is found on an NCR-114, NCR-114A or NCR-114C, prepare and attach RF-104 to the NCR-114, indicating on such RF-104 the nature of the error. If an error is corrected in accordance with the instructions contained herein, the clerk making the correction shall initial such correction, and shall indicate on the RF-104 prepared for such case both the original and the corrected entries.

4. Part I, Section I, paragraph 3, subparagraph a is amended by the deletion of the last two sentences thereof.

5. Part I, Section I, paragraph 3, subparagraph b is amended by the deletion of the last sentence thereof.

6. Part I, Section I, paragraph 3, subparagraph d is amended to read as follows:

d. If, for any serial number, the name on NCR-114 or NCR-114A does not agree with the name on NCR-118 or NCR-118A and the work sheet number on NCR-114 or NCR-114A agrees with the work sheet number on NCR-118 or with one of the work sheet numbers on NCR-118A, determine whether NCR-118 or NCR-118A has been corrected by the record clerk. If a name on NCR-118 or NCR-118A has been corrected by the record clerk such record clerk will have initialed the correction. In such case, correct the name on NCR-114 or NCR-114A to agree with the name on NCR-118 or NCR-118A. If the name of an owner or operator has been removed from NCR-118 and such name has been added to NCR-118A or vice versa, examine Section II, column (c) of NCR-114 to determine that the designation "Single" or "Multiple", whichever has been entered, is correct. Correct such designation, if necessary. It may also be necessary to correct the serial number on NCR-114 for such owner or operator. If, in any case, there is a slight discrepancy between the name of a person on NCR-114 or NCR-114A and the name of such person on NCR-118 or NCR-118A and it is obvious that the name on NCR-114 or NCR-114A and the name on NCR-118 or NCR-118A refer to one and the same person, correct the name on NCR-114 or NCR-114A to agree with the name on NCR-118 or NCR-118A unless it is apparent that the name on NCR-118 or NCR-118A is incorrect, in which case the name on NCR-118 or NCR-118A should be corrected to agree with the name on NCR-114 or NCR-114A. The following are examples of some of the differences between names on NCR-114 or NCR-114A and NCR-118 or NCR-118A which may be corrected.

NCR-114 or NCR-114A	NCR-118 or NCR-118A
1. Geo. Smith	George Smith
2. George Smith	Geo. Smith
3. John E. Jones	John Ezra Jones
4. John Ezra Jones	John E. Jones
5. Wm. C. Brown	Wm. Clarence Brown
6. Wm. Clarence Brown	Wm. C. Brown
7. Sam Bellman	Sam Belman
8. Sam Belman	Sam Bellman
9. Mrs. Sarah Smith	Sarah Smith
10. Jones and Smith by John Smith, a partner	Jones and Smith, a partnership

11. J. Doe, Adm. of R. Roe Est. John Doe, Adm. of the Est. of Richard Roe, Dec.

If the name of a person on NCR-114 or NCR-114A does not agree with the name of such person on NCR-118 or NCR-118A and the discrepancy is such that it cannot be corrected in accordance with the foregoing instructions, suspend the NCR-114 or NCR-114A.

7. Part I, Section I, paragraph 3, subparagraph g is amended by the addition of the following sentence at the end thereof:

If an "X" has not been entered opposite such name, make such entry.

8. Part I, Section II, paragraph 9 is amended by the substitution of the following sentence in place of the second sentence of such paragraph:

The file clerk will withdraw and file one copy of each Form NCR-116, NCR-117, NCR-117A, NCR-117B, and NCR-126, and will release the original and two copies of Forms NCR-116, NCR-117, NCR-117A, and NCR-117B and the original of NCR-126, to a typist in the Records Unit.

9. Part I, Section II, paragraph 11 is amended by the addition of the following at the end thereof:

Immediately below the last entry in column (f) for a transmittal, enter the total of the entries in column (f) for such transmittal. If the word "Correction" has been entered above the title of one of the sheets of NCR-124 in a second or subsequent transmittal, make postings on RF-101A for such sheet of NCR-124 in red pencil. Do not include the entry in column (f) of RF-101A for such lot in the total of column (f) for the transmittal.

10. Part I, Section II, paragraph 18 is amended by the addition of the following at the end thereof:

Prepare NCR-127 as follows:

a. Enter in the upper right-hand corner the name of the State.

b. Enter in the spaces provided beneath the title of the form the inclusive dates of the period covered, as, for example, "January 7, 1938 to January 13, 1938, inclusive".

c. If NCR-127 is prepared from Forms RF-103, make entries in Section I as follows:

(1) Enter in item 1, column (a) the number of Forms NCR-114 received during the period. Do not include Forms NCR-114 which were suspended from previous transmittals and which have been resubmitted. Lots including such cases will have been recorded on RF-101 in red pencil.

(2) Enter in item 2, column (a) the number of Forms NCR-114 suspended in the Application for Payment Section during the period.

(3) Enter in item 3, column (a), the number of suspended Forms NCR-114 which have been corrected or which were found to have been suspended in error and which have been released to the Statistics Section during the period.

(4) Enter in item 4, column (a), the total number of Forms NCR-114 which have been released to the Statistics Section during the period, including regular Forms NCR-114 and suspended Forms NCR-114 which have been cleared.

(5) Obtain entries for column (b) of Section I by adding, for each item, the entry in column (a) for the current report and the entry in column (b) for the previous report.

d. If NCR-127 is prepared from Forms RF-103, make entries in Section II as follows:

(1) Enter in item 1, column (a), the number of applications for payment mailed to county offices during the period. Do not include "no payment" cases in this item.

(2) Enter in item 2, column (a), the number of applications for payment received from county offices during the period. Do not include applications for payment which were suspended from previous transmittals and which have been resubmitted. Lots including such cases will have been recorded on RF-101A in red pencil.

(3) Enter in item 3, column (a), the number of applications for payment suspended in the Application for Payment Section during the period.

(4) Enter in item 4, column (a), the number of applications for payment released to the General Accounting Preaudit Office during the period, including regular applications for payment which were suspended in the Application for Payment Section and which have been cleared and General Accounting Preaudit Office suspensions which have been cleared.

(5) Enter in item 5, column (a), the number of applications for payment suspended by the General Accounting Preaudit Office during the period.

(6) Enter in item 6, column (a), the number of applications for payment which were suspended in the Application for Payment Section, and which were cleared and released to the General Accounting Preaudit Office during the period.

(7) Enter in item 7, column (a), the number of General Accounting Preaudit Office suspensions which have been cleared and resubmitted to the General Accounting Preaudit Office during the period.

(8) Obtain entries for column (b) of Section II by adding, for each item, the entry in column (a) for the current report and the entry in column (b) for the previous report.

e. If NCR-127 is prepared from Forms RF-101 and RF-101A rather than from Forms RF-103, it may be advisable to obtain entries for column (b) in Sections I and II for the current report and then obtain entries for column (a) in Sections I and II of such report by subtracting from the entries in column (b) the corresponding entries in column (b) for the previous report.

f. Make entries in Section III as follows:

(1) Enter in item 1 in columns (a) to (f), inclusive, the number of persons employed at any time during the period in the various units of the Application for Payment Section. If a person was employed for a part of a period in one unit and for the balance of the period in another unit, such person shall be considered as having been employed in both units. It may be advisable for the persons in charge of the various units to submit daily work reports to the person in charge of the Application for Payment Section in order that an accurate record of personnel employed in each unit may be maintained.

(2) Enter in item 1, column (g), the largest number of persons employed in the Application for Payment Section during the period.

(3) Enter in item 2, columns (a) to (f), inclusive, the total number of clerk hours worked in the various units. This figure shall be obtained by adding, for all clerks, the number of hours each clerk worked in a particular unit during the period.

(4) Enter in item 2, column (g), the total of the entries in item 2, columns (a) to (f), inclusive.

g. Enter in Section IV the State and county code and serial number, the name and address of the applicant, and the net payment for each application for payment in connection with which a net payment in excess of ten thousand dollars was approved during the period.

11. Part I, Section III, paragraph 1 is amended to read as follows:

1. When Forms NCR-116 and NCR-117 are received from the Computation Unit, arrange such forms in serial number order. Withdraw the first copy of each NCR-116, the first copy of each sheet of NCR-117 and NCR-117A, and the first copy of each NCR-117B. Remove all carbon paper from the remaining copies of Forms NCR-116,

NCR-117, NCR-117A, and NCR-117B. The original and second and third copies of all Forms NCR-116 or NCR-117, bearing the same serial number shall be fastened together. Do not fold any Forms NCR-116 or NCR-117. If Forms NCR-126 are attached to an NCR-116 or an NCR-117, attach the copy of such form to the State office copy of NCR-116 or NCR-117 and attach the original of NCR-126 to the original NCR-116 or NCR-117B. File the copies of Forms NCR-116 and NCR-117 which have been withdrawn, in serial number order. If an RF-104 is attached to an NCR-116 or NCR-117 indicating that no payment will be made under such NCR-116 or NCR-117, file the copy of such form in a separate file labeled "No payment". Release the copies of "no payment" Forms NCR-116 and NCR-117 for any county to the Statistics Section upon request from such section.

12. Part I, Section III, paragraph 5 is amended by the substitution of the designation "NCR-124" in place of the designation "NCR-119" in line 11 of such paragraph.

13. Part II, the third paragraph on the first page thereof, is amended to read as follows:

When an entry on an NCR-114, NCR-114A, or NCR-114C is found to be incorrect, place an "X" above and to the right of such entry. Although an entry is found to be incorrect, complete the checking of all other entries. When an error is found on an NCR-114, NCR-114A, or NCR-114C, prepare and attach RF-104 to the NCR-114, indicating on such RF-104 the nature of the error. If an error is corrected in accordance with the instructions contained herein, the clerk making the correction shall initial such correction and shall indicate on the RF-104 prepared for such case, both the original and the corrected entries. When the pair of clerks who check entries on Forms NCR-114 against entries on NCR-106 have completed such check, such clerks may remove any RF-104 containing notice of a correction, provided the NCR-114 in question has not been suspended for any reason. When Forms RF-104 are removed in such cases, such Forms RF-104 shall be transmitted to the Clearance Unit.

14. Part II, Section I, paragraph 1, subparagraph a is amended to read as follows:

    a. Determine that the entry in column (g) on each line except lines 12, 13, 16, 21, 26, and lines 31 to 42, inclusive, is equal to the sum of the entries on such line in columns (b), (c), (d), (e), and (f).

15. Part II, Section I, paragraph 1, subparagraph g is amended by the addition of the following at the end thereof:

    If the subtotal in item 16(g), item 21(g), item 26(g), or item 32(g) is missing and it can be determined by adding the entries used to obtain such subtotals that the entry in item 33(g) is correct, enter the correct subtotal in item 16(g), 21(g), 26(g), or 32(g).

16. Part II, Section I, paragraph 1, subparagraph i is amended by the addition of the following sentence at the end thereof:

    If the subtotal in item 33(g) or item 39(g) is missing and it can be determined by adding the entries used to obtain such subtotals that the entry in item 40(g) is correct, enter the correct subtotal in item 33(g) or item 39(g).

17. Part II, Section I, paragraph 1, subparagraph k is amended to read as follows:

    k. Determine that the entry in item 40(g) is equal to the sum of the entries in items 39(g), 41(g), and 42(g).

18. Part II, Section I, paragraph 2 is amended by the addition of the following sentence at the end thereof:

    If there is no entry in Section IV, item 5(b), obtain such entry by subtracting from the entry in Section III, item 42(g) the sum of the entries for orchards in Section III, items 28(g), 29(g), and 30(g) and the entry in Section IV, item 4(b).

19. Part II, Section I, paragraph 3, subparagraph c is amended to read as follows:

    c. Determine that the entry in item 7(f) is equal to the result obtained by subtracting from the entry in Section IV, item 5(b), the entry in Section III, item 21(g). If there is an entry in item 6(f) and there is no entry in item 7(f), obtain the entry

for item 7(f) by subtracting from the entry in Section IV, item 5(b), the entry in Section III, item 21(g).

20. Part II, Section I, paragraph 3, subparagraph d is amended to read as follows:

d. Determine that the entry in item 8(f) is equal to the result obtained by subtracting from the entry in item 6(f) the entry in item 7(f). If there is an entry in item 6(f), and there is no entry in item 8(f), obtain the entry for item 8(f) by subtracting from the entry in item 6(f), the entry in item 7(f).

21. Part II, Section IV, paragraph 2, subparagraph a is amended by the addition of the following sentence at the end thereof:

If the box marked "Nondiversion" has been checked and if the entry in Section IV, item 4(b) is 20.0 or greater or if there is an entry in Section IV, item 1(b) or item 2(b), delete the check mark in the box marked "Nondiversion" and check the box marked "Diversion". If neither the box marked "Diversion" nor the box marked "Nondiversion" has been checked and if the entry in Section IV, item 4(b) is 20.0 or greater or if there is an entry in Section IV, item 1(b) or item 2(b), check the box marked "Diversion".

22. Part II, Section IV, paragraph 2, subparagraph b, item (2) is amended to read as follows:

(2) If the box marked "Dryland" has <u>not</u> been checked in the case of an NCR-114 covering a farm in Area "A" in Nebraska or South Dakota, determine that the work sheet number of such NCR-114 <u>is not listed</u> on the list of work sheet numbers of dryland farms submitted by the county office, or if there is no list from such county, determine that there is on file in the State office a certification by the county committee to the effect that there are no dryland farms in such county.

23. Part II, Section IV, paragraph 2, subparagraph b, item (4) is amended to read as follows:

(4) If the box marked "Dryland" has been checked in the case of an NCR-114 covering a farm outside of Area "A" in Nebraska or South Dakota, determine that the work sheet number of such NCR-114 <u>is not</u>

listed on the list of nondryland farms submitted by the county office, or if there is no list from such county, determine that there is on file in the State office a certification by the county committee to the effect that there are no nondryland farms in such county.

24. Part II, Section IV, paragraph 3, subparagraph f is amended to read as follows:

    f. If the farm is a share-rented farm which is not a cotton, sharecropper, or combination farm, and if the sum of the entries in Section III, items 9(g) and 12(g) is equal to the entry in Section III, item 16(g), determine that the entries in Section II, column (d) are each 50.0.

25. Part II, Section IV, paragraph 4 is amended by changing subparagraph b to subparagraph c and inserting the following new subparagraph b:

    b. If there are entries in items 22 to 25, inclusive, indicating an acreage of alfalfa, red clover, sericea, white clover, alsike clover, mammoth clover, lespedeza, biennial sweet clover, annual sweet clover, vetch, crotolaria, crimson clover, blue grass, brome grass, crested wheat grass, slender wheat grass, western wheat grass, orchard grass, timothy, redtop, or reed canary grass, or mixtures containing at least 50 percent of such legumes and grasses, determine that such entries are reflected in Section VI.

26. Part II, Section IV, paragraph 5, is amended by the deletion of subparagraph d and by the relettering of subparagraphs e, f, g, h, i, j, k, l, and m to read d, e, f, g, h, i, j, k, and l, respectively.

27. Part II, Section VII, paragraph 1, subparagraph b is amended to read as follows:

    b. If the entry in Section IV, item 1(c) of NCR-114 is not equal to the entry in column 39 of NCR-106 for cotton, strike the entry in Section IV, item 1(c) of NCR-114 and enter the correct cotton yield.

28. Part II, Section VII, paragraph 1, subparagraph d is amended to read as follows:

    d. If the entry in Section IV, item 2(c) of NCR-114 is not equal to the entry in column 39 of NCR-106 for the specified type of tobacco, strike the entry in Section IV, item 2(c) of NCR-114 and enter the correct tobacco yield.

29. Part II, Section VII, paragraph 1, subparagraph f is amended to read as follows:

    f. If the entry in Section IV, item 3(c) of NCR-114 is not equal to the entry in column 20 of NCR-106, strike the entry in Section IV, item 3(c) of NCR-114 and enter the correct productivity index.

30. Part II, Section VII, paragraph 1, subparagraph i is amended to read as follows:

    i. If the entry in Section IV, item 7(c) of NCR-114 is not equal to the entry in column 9 of the sugar beet listing sheet or in column 4 of the sugar beet listing sheet, in the event sugar beet yields have not been adjusted, strike the entry in Section IV, item 7(c) of NCR-114 and enter the correct sugar beet yield.

31. Part II, Section VII, paragraph 2 is amended to read as follows:

    2. If the entry in Section VII, item 1 of NCR-114 is not five less than the entry in column (f) or column (g) of the Special Listing Sheet for Noncrop Plowable Pasture, strike the entry in Section VII, item 1 of NCR-114 and enter the correct figure.

32. Part II, Section VII is amended by the deletion of paragraph 3 and by the renumbering of paragraphs 4, 5, 6, and 7 to read 3, 4, 5, and 6, respectively.

33. Part II, Section VII, new paragraph 5 is amended by the substitution of "item 5" for "item 4" in line 6 of such paragraph.

34. Part II, Section XI is amended by the addition of the following new paragraph 3:

    3. Release the State office copies of Forms NCR-116, NCR-117, NCR-117A, and NCR-117B, together with a copy of RF-103 to the Statistics Section.

35. Part III, Section I, paragraph 1, subparagraph b, item (2) is amended by the addition of the following sentence at the end thereof:

    Either the box marked "Dryland" or the box marked "Nondryland" <u>must</u> be checked on <u>every</u> NCR-116 covering a farm located in Nebraska or South Dakota.

36. Part III, Section I, paragraph 1, subparagraph g is amended to read as follows:

g. Make entries in Section VI as follows if an entry appears in Section III, item 9(g) of NCR-114:

37. Part III, Section I, paragraph 2, subparagraph b, item (3) is amended by the addition of the following sentence at the end thereof:

Either the box marked "Dryland" or the box marked "Nondryland" must be checked on every NCR-117 covering a farm located in Nebraska or South Dakota.

38. Part III, Section I, paragraph 2, subparagraph c, item (16) is amended to read as follows:

(16) Obtain the entries for items 8(a), 8(b), 8(c), 8(d), and 14(d) from Section II, column (d) of NCR-114, on the line opposite the name of the person for whom NCR-117 is being prepared, except that if the farm is a share-rented cotton farm or a sharecropper farm, make no entries in items 8 and 14(d) and if the farm is a dryland farm or a nondiversion farm, make no entry in item 14(d).

39. Part III, Section I, paragraph 2, subparagraph c, item (17) is amended to read as follows:

(17) Obtain the entry for item 19(d) from Section II, column (d) of NCR-114 on the line opposite the name of the person for whom NCR-117 is being prepared, except that if the farm is a share-rented cotton farm or a sharecropper farm, obtain such entry from Section II of NCR-114A on the last line in column (e), (g), (i), or (k), whichever is applicable, and if the farm is a dryland farm or a nondiversion farm, make no entry in item 19(d).

40. Part III, Section I, paragraph 2, subparagraph g is amended to read as follows:

g. Make entries in Section VI as follows if an entry appears in Section III, item 9(g) of NCR-114:

41. Part III, Section I, paragraph 3, is amended by the substitution of "item 6" for "item 5" in the third line of such paragraph.

42. Part III, Section II, paragraph 3 is amended by the substitution of "item 7" for "item 6" in the second line of such paragraph.

43. Part III, Section III, paragraph 1 is amended by the insertion of the following sentence immediately after the first sentence of such paragraph.

> If Forms NCR-126 are attached to Forms NCR-114, detach both copies of such Forms NCR-126 and attach such forms with paper clips to the upper left-hand corner of the related Forms NCR-116 and NCR-117.

44. Part III, Section III, paragraph 4 is amended to read as follows:

> 4. Release the Forms NCR-114, NCR-114A, and NCR-114C together with the first copy of RF-103, to the Statistics Section. Obtain the signature of a designated representative of the Statistics Section on the original of RF-103. If there are any suspensions, release such suspensions together with the second copy of RF-103 to the Clearance Unit and obtain the signature of a representative of the Clearance Unit on the original of RF-103. Forward such original RF-103 to the record clerk in the Records Unit. Notify the Examination Unit of the work sheet numbers of any suspended Forms NCR-114 in order that the "O.K." may be removed from NCR-106.

45. Part IV, Section I, paragraph 4, subparagraphs a and b are amended to read as follows:

> a. If the farm is a diversion nondryland farm enter in 4(a) the entry in item 6 of Section III. If the farm is a diversion dryland farm, enter in 4(a) the entry in 5(e) of Section II. If the farm is a nondiversion farm, make no entry in 4(a).
>
> b. Obtain the entries for items 1(e) to 9(e), inclusive, by multiplying the entries in 1(a) to 9(a) by the corresponding entry in the column which has not been deleted. For example, if columns (c) and (d) have been deleted, 1(e) shall be obtained by multiplying 1(a) by 1(b).

46. Part IV, Section II, paragraph 2, subparagraph b, item (4) is amended to read as follows:

(4) Obtain 7(a) by multiplying 6(a) by $0.05 and subtracting therefrom the entry in 13(d), unless there is no entry in 13(d), in which event obtain 7(a) by multiplying 6(a) by $0.05 and subtracting therefrom one-half of the entry in 7(d). If there is no entry in 6(a) obtain such entry by multiplying 6(d) by the average yield of cotton per acre for the county.

47. Part IV, Section II, paragraph 2, subparagraph c, item (4) is amended to read as follows:

(4) Obtain 7(b) as follows:

(a) For Burley - Multiply 6(b) by $0.05 and subtract therefrom the entry in 13(d), unless there is no entry in 13(d), in which event, multiply 6(b) by $0.05 and subtract therefrom one-half of the entry in 7(d).

(b) For Cigar Leaf - Multiply 6(b) by $0.03 and subtract therefrom the entry in 13(d), unless there is no entry in 13(d), in which event, multiply 6(b) by $0.03 and subtract therefrom one-half of the entry in 7(d).

(c) For Dark Air-Cured - Multiply 6(b) by $0.035 and subtract therefrom the entry in 13(d), unless there is no entry in 13(d), in which event, multiply 6(b) by $0.035 and subtract therefrom one-half of the entry in 7(d).

(d) If there is no entry in 6(b), obtain such entry by multiplying 6(d) by the average yield of the specified type of tobacco per acre for the county.

48. Part IV, Section II, paragraph 7 is amended by the substitution of "item 8" for "item 7" in the third line of such paragraph.

49. Part IV, Section IV, paragraph 5 is amended by the substitution of "item 11" for "item 10" in the third line of such paragraph.

50. Part IV, Section V, paragraph 3 is amended by the substitution of "item 9" for "item 8" in the third line of such paragraph.

51. Part IV, Section V, paragraph 6 is amended by the substitution of "item 12" for "item 11" in the third line of such paragraph.

52. Part IV, Section VI, paragraph 4 is amended by the substitution of "item 10" for "item 9" in the third line of such paragraph.

53. Part IV, Section VI, paragraph 5 is amended by the substitution of the designation "RF-103" for the designation "RF-102" wherever the latter appears in such paragraph.

54. Part V, Section I, paragraph 7 is amended by the substitution of "item 7" for "item 8" in the second line of such paragraph.

55. Part V, Section II, paragraph 4, subparagraph j, is amended to read as follows:

    j. Enter in the fifth line immediately following the words "Appropriation or Fund" the following:

    "1282215(21)2 C & UALRDA, 1938 (AAA) (CP)"

56. Part V, Section III, paragraph 11 is amended by the substitution of "item 8" for "item 7" in the fourth line of such paragraph.

57. Part V, Section IV, paragraph 1, the first sentence thereof, is amended to read as follows:

    1. When the review work in connection with all lots covered by one ACP-22 has been completed, the original ACP-22 shall be referred to the Accounting Section to be stamped "Funds Available" and thereafter the original ACP-42 and the original ACP-22 shall be signed by a certifying officer.